

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund	G	
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		G

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2016-17 Estimated Actuals	2017-18 Budget
NCMOE	No Child Left Behind Maintenance of Effort	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:
July 1, 2017 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 1163 East 7th Street, Chico CA 95928
Date: June 15, 2017

Place: Marsh Jr. High School
Date: June 21, 2017
Time: _____

Adoption Date: June 28, 2017

Signed: _____
Clerk/Secretary of the Governing Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Kevin J. Bultema

Telephone: (530) 891-3000 x112

Title: Assistant Superintendent Business Services

E-mail: kbultema@chicousd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.	X	
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.		X
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2016-17) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 28, 2016	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

() This school district is not self-insured for workers' compensation claims.

Signed _____
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 28, 2017

For additional information on this certification, please contact:

Name: Kevin J. Bultema

Title: Assistant Superintendent Business Services

Telephone: (530) 891-3000 x112

E-mail: kbultema@chicousd.org

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	96,371,144.00	0.00	96,371,144.00	99,070,712.00	0.00	99,070,712.00	2.8%
2) Federal Revenue		8100-8299	10,056.00	8,421,452.00	8,431,508.00	10,250.00	7,012,432.00	7,022,682.00	-16.7%
3) Other State Revenue		8300-8599	4,611,354.00	12,422,604.00	17,033,958.00	2,146,032.00	12,252,283.00	14,398,315.00	-15.5%
4) Other Local Revenue		8600-8799	1,677,435.00	6,821,955.00	8,499,390.00	1,059,089.00	5,359,741.00	6,418,830.00	-24.5%
5) TOTAL, REVENUES			102,669,989.00	27,666,011.00	130,336,000.00	102,286,083.00	24,624,456.00	126,910,539.00	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	42,329,239.00	12,226,376.00	54,555,615.00	42,227,252.00	11,287,477.00	53,514,729.00	-1.9%
2) Classified Salaries		2000-2999	11,447,246.00	8,036,111.00	19,483,357.00	11,926,712.00	8,365,282.00	20,291,994.00	4.2%
3) Employee Benefits		3000-3999	23,069,030.00	12,963,795.00	36,032,825.00	24,208,859.00	12,968,709.00	37,177,568.00	3.2%
4) Books and Supplies		4000-4999	4,135,768.00	3,270,018.00	7,405,786.00	3,152,908.00	4,237,571.00	7,390,479.00	-0.2%
5) Services and Other Operating Expenditures		5000-5999	6,778,745.00	5,684,564.00	12,463,309.00	6,980,859.00	4,754,739.00	11,735,598.00	-5.8%
6) Capital Outlay		6000-6999	1,799,116.00	2,178,099.00	3,977,215.00	1,143,762.00	1,141,486.00	2,285,248.00	-42.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	294,210.00	1,152,306.00	1,446,516.00	294,211.00	935,700.00	1,229,911.00	-15.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,200,828.00)	1,778,058.00	(422,770.00)	(2,270,865.00)	1,984,122.00	(286,743.00)	-32.2%
9) TOTAL, EXPENDITURES			87,652,526.00	47,289,327.00	134,941,853.00	87,663,698.00	45,675,086.00	133,338,784.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,017,463.00	(19,623,316.00)	(4,605,853.00)	14,622,385.00	(21,050,630.00)	(6,428,245.00)	39.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,806,598.00	0.00	2,806,598.00	2,605,000.00	0.00	2,605,000.00	-7.2%
b) Transfers Out		7600-7629	666,657.00	104,578.00	771,235.00	607,951.00	50,000.00	657,951.00	-14.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,084,445.00)	18,084,445.00	0.00	(18,982,936.00)	18,982,936.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,944,504.00)	17,979,867.00	2,035,363.00	(16,985,887.00)	18,932,936.00	1,947,049.00	-4.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(927,041.00)	(1,643,449.00)	(2,570,490.00)	(2,363,502.00)	(2,117,694.00)	(4,481,196.00)	74.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,648,642.00	4,528,341.00	23,176,983.00	17,721,601.00	2,884,892.00	20,606,493.00	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,648,642.00	4,528,341.00	23,176,983.00	17,721,601.00	2,884,892.00	20,606,493.00	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,648,642.00	4,528,341.00	23,176,983.00	17,721,601.00	2,884,892.00	20,606,493.00	-11.1%
2) Ending Balance, June 30 (E + F1e)			17,721,601.00	2,884,892.00	20,606,493.00	15,358,099.00	767,198.00	16,125,297.00	-21.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	105,067.64	0.00	105,067.64	105,240.00	0.00	105,240.00	0.2%
Prepaid Expenditures		9713	273,403.61	161,001.72	434,405.33	273,404.00	0.00	273,404.00	-37.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,723,890.28	2,723,890.28	0.00	767,198.00	767,198.00	-71.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,386,927.00	0.00	5,386,927.00	3,887,535.00	0.00	3,887,535.00	-27.8%
Additional 2% Board Reserve	0000	9780				2,679,935.00		2,679,935.00	
2015-16 One-time Funds Carryover	0000	9780				207,600.00		207,600.00	
2016-17 One-time Funds Carryover	0000	9780				1,000,000.00		1,000,000.00	
Additional 2% Board Reserve	0000	9780	2,714,261.00		2,714,261.00				
2015-16 One-time Funds Carryover	0000	9780	1,147,015.00		1,147,015.00				
2016-17 One-time Funds Carryover	0000	9780	1,000,000.00		1,000,000.00				
2016-17 Erate Carryover	0000	9780	266,900.00		266,900.00				
2016-17 Discretionary Funds Carryover	0000	9780	235,000.00		235,000.00				
2016-17 Safe Schools Carryover	0000	9780	23,751.00		23,751.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,071,393.00	0.00	4,071,393.00	4,019,902.00	0.00	4,019,902.00	-1.3%
Unassigned/Unappropriated Amount		9790	7,859,609.75	0.00	7,859,609.75	7,046,818.00	0.00	7,046,818.00	-10.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	33,600,625.39	(10,468,562.67)	23,132,062.72				
1) Fair Value Adjustment to Cash in County Treasury		9111	133,466.69	0.00	133,466.69				
b) in Banks		9120	108,072.94	0.00	108,072.94				
c) in Revolving Fund		9130	25,200.00	0.00	25,200.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	749.22	0.00	749.22				
4) Due from Grantor Government		9290	404,900.00	0.00	404,900.00				
5) Due from Other Funds		9310	341,517.16	0.00	341,517.16				
6) Stores		9320	105,067.64	0.00	105,067.64				
7) Prepaid Expenditures		9330	273,403.61	161,001.72	434,405.33				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			34,993,002.65	(10,307,560.95)	24,685,441.70				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	3,996,291.69	459.56	3,996,751.25				
2) Due to Grantor Governments		9590	0.00	409.05	409.05				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	196,680.08	0.00	196,680.08				
6) TOTAL, LIABILITIES			4,192,971.77	868.61	4,193,840.38				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			30,800,030.88	(10,308,429.56)	20,491,601.32				

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	49,417,300.00	0.00	49,417,300.00	52,250,579.00	0.00	52,250,579.00	5.7%
Education Protection Account State Aid - Current Year		8012	15,199,723.00	0.00	15,199,723.00	14,468,202.00	0.00	14,468,202.00	-4.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	739,491.00	0.00	739,491.00	425,207.00	0.00	425,207.00	-42.5%
Timber Yield Tax		8022	6,750.00	0.00	6,750.00	6,750.00	0.00	6,750.00	0.0%
Other Subventions/In-Lieu Taxes		8029	18,033.00	0.00	18,033.00	18,033.00	0.00	18,033.00	0.0%
County & District Taxes Secured Roll Taxes		8041	34,469,095.00	0.00	34,469,095.00	34,469,095.00	0.00	34,469,095.00	0.0%
Unsecured Roll Taxes		8042	2,737,655.00	0.00	2,737,655.00	2,847,161.00	0.00	2,847,161.00	4.0%
Prior Years' Taxes		8043	59,242.00	0.00	59,242.00	59,242.00	0.00	59,242.00	0.0%
Supplemental Taxes		8044	248,037.00	0.00	248,037.00	264,242.00	0.00	264,242.00	6.5%
Education Revenue Augmentation Fund (ERAF)		8045	(8,401,998.00)	0.00	(8,401,998.00)	(7,641,228.00)	0.00	(7,641,228.00)	-9.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,414,108.00	0.00	6,414,108.00	6,414,108.00	0.00	6,414,108.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			100,907,436.00	0.00	100,907,436.00	103,581,391.00	0.00	103,581,391.00	2.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,536,292.00)	0.00	(4,536,292.00)	(4,510,679.00)	0.00	(4,510,679.00)	-0.6%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			96,371,144.00	0.00	96,371,144.00	99,070,712.00	0.00	99,070,712.00	2.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,428,500.00	1,428,500.00	0.00	1,417,354.00	1,417,354.00	-0.8%
Special Education Discretionary Grants		8182	0.00	338,233.00	338,233.00	0.00	232,349.00	232,349.00	-31.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,016,216.00	3,016,216.00		3,120,498.00	3,120,498.00	3.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290		522,159.00	522,159.00		508,609.00	508,609.00	-2.6%
Title III, Part A, Immigrant Education Program	4201	8290		18,063.00	18,063.00		13,128.00	13,128.00	-27.3%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		81,972.00	81,972.00		147,505.00	147,505.00	79.9%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290		1,699,798.00	1,699,798.00		348,180.00	348,180.00	-79.5%
Career and Technical Education	3500-3599	8290		108,020.00	108,020.00		91,749.00	91,749.00	-15.1%
All Other Federal Revenue	All Other	8290	10,056.00	1,208,491.00	1,218,547.00	10,250.00	1,133,060.00	1,143,310.00	-6.2%
TOTAL, FEDERAL REVENUE			10,056.00	8,421,452.00	8,431,508.00	10,250.00	7,012,432.00	7,022,682.00	-16.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		3,764,753.00	3,764,753.00		3,780,702.00	3,780,702.00	0.4%
Prior Years	6500	8319		41,115.00	41,115.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,855,273.00	0.00	2,855,273.00	425,000.00	0.00	425,000.00	-85.1%
Lottery - Unrestricted and Instructional Materials		8560	1,725,081.00	537,908.00	2,262,989.00	1,696,032.00	530,010.00	2,226,042.00	-1.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,084,209.00	1,084,209.00		967,646.00	967,646.00	-10.8%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		79,458.00	79,458.00		98,407.00	98,407.00	23.8%
California Clean Energy Jobs Act	6230	8590		654,574.00	654,574.00		0.00	0.00	-100.0%
Career Technical Education Incentive Grant Program	6387	8590		323,187.00	323,187.00		1,271,821.00	1,271,821.00	293.5%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		35,000.00	35,000.00	New
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	31,000.00	5,937,400.00	5,968,400.00	25,000.00	5,568,697.00	5,593,697.00	-6.3%
TOTAL, OTHER STATE REVENUE			4,611,354.00	12,422,604.00	17,033,958.00	2,146,032.00	12,252,283.00	14,398,315.00	-15.5%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	113,785.00	0.00	113,785.00	105,000.00	0.00	105,000.00	-7.7%
Interest		8660	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	32,000.00	0.00	32,000.00	30,000.00	0.00	30,000.00	-6.3%
Interagency Services		8677	206,585.00	1,012,324.00	1,218,909.00	221,450.00	204,253.00	425,703.00	-65.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,130,065.00	686,893.00	1,816,958.00	368,139.00	312,185.00	680,324.00	-62.6%
Tuition		8710	45,000.00	1,149,890.00	1,194,890.00	184,500.00	1,218,364.00	1,402,864.00	17.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,972,848.00	3,972,848.00		3,624,939.00	3,624,939.00	-8.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,677,435.00	6,821,955.00	8,499,390.00	1,059,089.00	5,359,741.00	6,418,830.00	-24.5%
TOTAL, REVENUES			102,669,989.00	27,666,011.00	130,336,000.00	102,286,083.00	24,624,456.00	126,910,539.00	-2.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,079,616.00	9,234,582.00	44,314,198.00	34,629,077.00	8,658,456.00	43,287,533.00	-2.3%
Certificated Pupil Support Salaries		1200	2,808,389.00	2,249,767.00	5,058,156.00	3,115,294.00	2,089,200.00	5,204,494.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,849,666.00	695,895.00	4,545,561.00	3,812,011.00	489,046.00	4,301,057.00	-5.4%
Other Certificated Salaries		1900	591,568.00	46,132.00	637,700.00	670,870.00	50,775.00	721,645.00	13.2%
TOTAL, CERTIFICATED SALARIES			42,329,239.00	12,226,376.00	54,555,615.00	42,227,252.00	11,287,477.00	53,514,729.00	-1.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,023,371.00	6,079,259.00	7,102,630.00	1,091,205.00	6,347,307.00	7,438,512.00	4.7%
Classified Support Salaries		2200	4,477,322.00	1,130,013.00	5,607,335.00	4,523,893.00	1,286,549.00	5,810,442.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	788,753.00	187,590.00	976,343.00	827,594.00	189,502.00	1,017,096.00	4.2%
Clerical, Technical and Office Salaries		2400	3,876,285.00	307,327.00	4,183,612.00	4,088,133.00	290,863.00	4,378,996.00	4.7%
Other Classified Salaries		2900	1,281,515.00	331,922.00	1,613,437.00	1,395,887.00	251,061.00	1,646,948.00	2.1%
TOTAL, CLASSIFIED SALARIES			11,447,246.00	8,036,111.00	19,483,357.00	11,926,712.00	8,365,282.00	20,291,994.00	4.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,266,253.00	5,006,857.00	10,273,110.00	6,029,363.00	5,096,955.00	11,126,318.00	8.3%
PERS		3201-3202	1,536,741.00	1,157,097.00	2,693,838.00	1,849,409.00	1,333,048.00	3,182,457.00	18.1%
OASDI/Medicare/Alternative		3301-3302	1,488,908.00	794,391.00	2,283,299.00	1,528,742.00	792,141.00	2,320,883.00	1.6%
Health and Welfare Benefits		3401-3402	11,411,522.00	4,582,181.00	15,993,703.00	11,040,628.00	4,360,082.00	15,400,710.00	-3.7%
Unemployment Insurance		3501-3502	27,033.00	10,116.00	37,149.00	27,208.00	9,895.00	37,103.00	-0.1%
Workers' Compensation		3601-3602	1,414,904.00	531,271.00	1,946,175.00	1,424,398.00	517,339.00	1,941,737.00	-0.2%
OPEB, Allocated		3701-3702	1,669,625.00	799,186.00	2,468,811.00	2,054,739.00	775,432.00	2,830,171.00	14.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	254,044.00	82,696.00	336,740.00	254,372.00	83,817.00	338,189.00	0.4%
TOTAL, EMPLOYEE BENEFITS			23,069,030.00	12,963,795.00	36,032,825.00	24,208,859.00	12,968,709.00	37,177,568.00	3.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	289,091.00	412,620.00	701,711.00	181,812.00	785,182.00	966,994.00	37.8%
Books and Other Reference Materials		4200	45,264.00	110,691.00	155,955.00	20,757.00	51,932.00	72,689.00	-53.4%
Materials and Supplies		4300	3,306,953.00	2,098,899.00	5,405,852.00	2,581,103.00	3,053,523.00	5,634,626.00	4.2%
Noncapitalized Equipment		4400	494,460.00	647,808.00	1,142,268.00	369,236.00	346,934.00	716,170.00	-37.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,135,768.00	3,270,018.00	7,405,786.00	3,152,908.00	4,237,571.00	7,390,479.00	-0.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	217,460.00	492,877.00	710,337.00	201,873.00	615,894.00	817,767.00	15.1%
Dues and Memberships		5300	27,392.00	9,141.00	36,533.00	27,555.00	1,100.00	28,655.00	-21.6%
Insurance		5400 - 5450	818,233.00	0.00	818,233.00	835,000.00	0.00	835,000.00	2.0%
Operations and Housekeeping Services		5500	2,490,000.00	3,473.00	2,493,473.00	2,615,000.00	0.00	2,615,000.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	271,745.00	346,589.00	618,334.00	242,030.00	160,085.00	402,115.00	-35.0%
Transfers of Direct Costs		5710	(80,469.00)	80,469.00	0.00	(60,125.00)	60,125.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(123,060.00)	(83,927.00)	(206,987.00)	12,710.00	1,600.00	14,310.00	-106.9%
Professional/Consulting Services and Operating Expenditures		5800	2,810,716.00	4,822,342.00	7,633,058.00	2,670,516.00	3,906,935.00	6,577,451.00	-13.8%
Communications		5900	346,728.00	13,600.00	360,328.00	436,300.00	9,000.00	445,300.00	23.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,778,745.00	5,684,564.00	12,463,309.00	6,980,859.00	4,754,739.00	11,735,598.00	-5.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	993,921.00	0.00	993,921.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	27,000.00	1,367,373.00	1,394,373.00	268,029.00	1,038,419.00	1,306,448.00	-6.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	528,195.00	810,726.00	1,338,921.00	775,733.00	103,067.00	878,800.00	-34.4%
Equipment Replacement		6500	250,000.00	0.00	250,000.00	100,000.00	0.00	100,000.00	-60.0%
TOTAL, CAPITAL OUTLAY			1,799,116.00	2,178,099.00	3,977,215.00	1,143,762.00	1,141,486.00	2,285,248.00	-42.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	830,000.00	830,000.00	0.00	900,000.00	900,000.00	8.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	17,030.00	7,306.00	24,336.00	15,495.00	700.00	16,195.00	-33.5%
Other Debt Service - Principal		7439	277,180.00	315,000.00	592,180.00	278,716.00	35,000.00	313,716.00	-47.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			294,210.00	1,152,306.00	1,446,516.00	294,211.00	935,700.00	1,229,911.00	-15.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,778,058.00)	1,778,058.00	0.00	(1,984,122.00)	1,984,122.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(422,770.00)	0.00	(422,770.00)	(286,743.00)	0.00	(286,743.00)	-32.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,200,828.00)	1,778,058.00	(422,770.00)	(2,270,865.00)	1,984,122.00	(286,743.00)	-32.2%
TOTAL, EXPENDITURES			87,652,526.00	47,289,327.00	134,941,853.00	87,663,698.00	45,675,086.00	133,338,784.00	-1.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,755,000.00	0.00	2,755,000.00	2,505,000.00	0.00	2,505,000.00	-9.1%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	51,598.00	0.00	51,598.00	100,000.00	0.00	100,000.00	93.8%
(a) TOTAL, INTERFUND TRANSFERS IN			2,806,598.00	0.00	2,806,598.00	2,605,000.00	0.00	2,605,000.00	-7.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	104,578.00	104,578.00	0.00	50,000.00	50,000.00	-52.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	666,657.00	0.00	666,657.00	607,951.00	0.00	607,951.00	-8.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			666,657.00	104,578.00	771,235.00	607,951.00	50,000.00	657,951.00	-14.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(18,092,301.00)	18,092,301.00	0.00	(18,982,936.00)	18,982,936.00	0.00	0.0%
Contributions from Restricted Revenues		8990	7,856.00	(7,856.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(18,084,445.00)	18,084,445.00	0.00	(18,982,936.00)	18,982,936.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(15,944,504.00)	17,979,867.00	2,035,363.00	(16,985,887.00)	18,932,936.00	1,947,049.00	-4.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	96,371,144.00	0.00	96,371,144.00	99,070,712.00	0.00	99,070,712.00	2.8%
2) Federal Revenue		8100-8299	10,056.00	8,421,452.00	8,431,508.00	10,250.00	7,012,432.00	7,022,682.00	-16.7%
3) Other State Revenue		8300-8599	4,611,354.00	12,422,604.00	17,033,958.00	2,146,032.00	12,252,283.00	14,398,315.00	-15.5%
4) Other Local Revenue		8600-8799	1,677,435.00	6,821,955.00	8,499,390.00	1,059,089.00	5,359,741.00	6,418,830.00	-24.5%
5) TOTAL REVENUES			102,669,989.00	27,666,011.00	130,336,000.00	102,286,083.00	24,624,456.00	126,910,539.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		54,428,017.00	30,991,325.00	85,419,342.00	53,253,987.00	32,003,936.00	85,257,923.00	-0.2%
2) Instruction - Related Services	2000-2999		9,167,413.00	3,843,871.00	13,011,284.00	9,338,024.00	2,156,242.00	11,494,266.00	-11.7%
3) Pupil Services	3000-3999		9,162,684.00	3,921,308.00	13,083,992.00	9,756,402.00	3,622,250.00	13,378,652.00	2.3%
4) Ancillary Services	4000-4999		741,719.00	90,576.00	832,295.00	794,996.00	40,421.00	835,417.00	0.4%
5) Community Services	5000-5999		33,000.00	0.00	33,000.00	36,500.00	0.00	36,500.00	10.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,120,701.00	1,780,058.00	6,900,759.00	6,231,898.00	2,072,162.00	8,304,060.00	20.3%
8) Plant Services	8000-8999		8,704,782.00	5,508,883.00	14,213,665.00	7,957,680.00	4,843,375.00	12,801,055.00	-9.9%
9) Other Outgo	9000-9999	Except 7600-7699	294,210.00	1,153,306.00	1,447,516.00	294,211.00	936,700.00	1,230,911.00	-15.0%
10) TOTAL EXPENDITURES			87,652,526.00	47,289,327.00	134,941,853.00	87,663,698.00	45,675,086.00	133,338,784.00	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,017,463.00	(19,623,316.00)	(4,605,853.00)	14,622,385.00	(21,050,630.00)	(6,428,245.00)	39.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,806,598.00	0.00	2,806,598.00	2,605,000.00	0.00	2,605,000.00	-7.2%
b) Transfers Out		7600-7629	666,657.00	104,578.00	771,235.00	607,951.00	50,000.00	657,951.00	-14.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,084,445.00)	18,084,445.00	0.00	(18,982,936.00)	18,982,936.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(15,944,504.00)	17,979,867.00	2,035,363.00	(16,985,887.00)	18,932,936.00	1,947,049.00	-4.3%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals			2017-18 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(927,041.00)	(1,643,449.00)	(2,570,490.00)	(2,363,502.00)	(2,117,694.00)	(4,481,196.00)	74.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,648,642.00	4,528,341.00	23,176,983.00	17,721,601.00	2,884,892.00	20,606,493.00	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,648,642.00	4,528,341.00	23,176,983.00	17,721,601.00	2,884,892.00	20,606,493.00	-11.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,648,642.00	4,528,341.00	23,176,983.00	17,721,601.00	2,884,892.00	20,606,493.00	-11.1%
2) Ending Balance, June 30 (E + F1e)			17,721,601.00	2,884,892.00	20,606,493.00	15,358,099.00	767,198.00	16,125,297.00	-21.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,200.00	0.00	25,200.00	25,200.00	0.00	25,200.00	0.0%
Stores		9712	105,067.64	0.00	105,067.64	105,240.00	0.00	105,240.00	0.2%
Prepaid Expenditures		9713	273,403.61	161,001.72	434,405.33	273,404.00	0.00	273,404.00	-37.1%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,723,890.28	2,723,890.28	0.00	767,198.00	767,198.00	-71.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,386,927.00	0.00	5,386,927.00	3,887,535.00	0.00	3,887,535.00	-27.8%
Additional 2% Board Reserve	0000	9780				2,679,935.00		2,679,935.00	
2015-16 One-time Funds Carryover	0000	9780				207,600.00		207,600.00	
2016-17 One-time Funds Carryover	0000	9780				1,000,000.00		1,000,000.00	
Additional 2% Board Reserve	0000	9780	2,714,261.00		2,714,261.00				
2015-16 One-time Funds Carryover	0000	9780	1,147,015.00		1,147,015.00				
2016-17 One-time Funds Carryover	0000	9780	1,000,000.00		1,000,000.00				
2016-17 Erate Carryover	0000	9780	266,900.00		266,900.00				
2016-17 Discretionary Funds Carryover	0000	9780	235,000.00		235,000.00				
2016-17 Safe Schools Carryover	0000	9780	23,751.00		23,751.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,071,393.00	0.00	4,071,393.00	4,019,902.00	0.00	4,019,902.00	-1.3%
Unassigned/Unappropriated Amount		9790	7,859,609.75	0.00	7,859,609.75	7,046,818.00	0.00	7,046,818.00	-10.3%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5640	Medi-Cal Billing Option	318,802.00	316,922.00
6230	California Clean Energy Jobs Act	575,051.00	0.00
6264	Educator Effectiveness (15-16)	267,403.00	0.00
6300	Lottery: Instructional Materials	231,272.00	0.00
6500	Special Education	26,809.00	0.00
7338	College Readiness Block Grant	171,127.00	0.00
7810	Other Restricted State	81,867.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	395,872.49	0.00
9010	Other Restricted Local	655,686.79	450,276.00
Total, Restricted Balance		<u>2,723,890.28</u>	<u>767,198.00</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,764,484.00	0.00	-100.0%
2) Federal Revenue		8100-8299	152.00	0.00	-100.0%
3) Other State Revenue		8300-8599	268,228.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	150,174.00	0.00	-100.0%
5) TOTAL, REVENUES			4,183,038.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,637,135.00	0.00	-100.0%
2) Classified Salaries		2000-2999	292,864.00	0.00	-100.0%
3) Employee Benefits		3000-3999	764,235.00	0.00	-100.0%
4) Books and Supplies		4000-4999	281,529.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	498,662.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	381,031.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	186,577.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			4,042,033.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			141,005.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,005.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,303,582.00	1,444,587.00	10.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,303,582.00	1,444,587.00	10.8%
d) Other Restatements		9795	0.00	(1,444,587.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,303,582.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			1,444,587.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	924.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			338,644.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,105,019.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,548,438.02		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,415.80		
b) in Banks		9120	50,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	88,690.79		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	924.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,695,468.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,536.95		
2) Due to Grantor Governments		9590	2,606.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,142.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,691,325.66		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	2,148,217.00	0.00	-100.0%
Education Protection Account State Aid - Current Year		8012	658,339.00	0.00	-100.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	957,928.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,764,484.00	0.00	-100.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Educator Quality	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Title V, Part B, Public Charter Schools Grant Program (PCSGP) (NCLB)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3012-3020, 3030-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	152.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			152.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	105,334.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	80,514.00	0.00	-100.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	7,380.00	0.00	-100.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	75,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			268,228.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	115,166.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	23,008.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,174.00	0.00	-100.0%
TOTAL, REVENUES			4,183,038.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,337,066.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	73,394.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	197,970.00	0.00	-100.0%
Other Certificated Salaries		1900	28,705.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,637,135.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	56,086.00	0.00	-100.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	236,778.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			292,864.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	206,307.00	0.00	-100.0%
PERS		3201-3202	36,667.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	46,950.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	384,802.00	0.00	-100.0%
Unemployment Insurance		3501-3502	993.00	0.00	-100.0%
Workers' Compensation		3601-3602	52,111.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,405.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			764,235.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	50,226.00	0.00	-100.0%
Books and Other Reference Materials		4200	8,019.00	0.00	-100.0%
Materials and Supplies		4300	157,363.00	0.00	-100.0%
Noncapitalized Equipment		4400	65,921.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			281,529.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	36,654.00	0.00	-100.0%
Dues and Memberships		5300	5,620.00	0.00	-100.0%
Insurance		5400-5450	21,000.00	0.00	-100.0%
Operations and Housekeeping Services		5500	56,000.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,217.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	246,972.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	117,199.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			498,662.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	381,031.00	0.00	-100.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			381,031.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	186,577.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			186,577.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,042,033.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,764,484.00	0.00	-100.0%
2) Federal Revenue		8100-8299	152.00	0.00	-100.0%
3) Other State Revenue		8300-8599	268,228.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	150,174.00	0.00	-100.0%
5) TOTAL, REVENUES			4,183,038.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,237,013.00	0.00	-100.0%
2) Instruction - Related Services	2000-2999		754,321.00	0.00	-100.0%
3) Pupil Services	3000-3999		137,189.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		249,317.00	0.00	-100.0%
8) Plant Services	8000-8999		283,162.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	381,031.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,042,033.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			141,005.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			141,005.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,303,582.00	1,444,587.00	10.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,303,582.00	1,444,587.00	10.8%
d) Other Restatements					
		9795	0.00	(1,444,587.00)	New
e) Adjusted Beginning Balance (F1c + F1d)					
			1,303,582.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			1,444,587.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	924.00	0.00	-100.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	338,644.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,105,019.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
6230	California Clean Energy Jobs Act	201,783.00	0.00
6264	Educator Effectiveness (15-16)	22,125.00	0.00
6300	Lottery: Instructional Materials	20,341.00	0.00
7338	College Readiness Block Grant	68,771.00	0.00
9010	Other Restricted Local	25,624.00	0.00
Total, Restricted Balance		<u>338,644.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	152,914.00	383,292.00	150.7%
4) Other Local Revenue		8600-8799	3,849.00	7,950.00	106.5%
5) TOTAL, REVENUES			156,763.00	391,242.00	149.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,680.00	82,560.00	89.0%
2) Classified Salaries		2000-2999	55,780.00	135,608.00	143.1%
3) Employee Benefits		3000-3999	58,170.00	131,649.00	126.3%
4) Books and Supplies		4000-4999	25,270.00	2,250.00	-91.1%
5) Services and Other Operating Expenditures		5000-5999	66,775.00	67,050.00	0.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,742.00	22,125.00	88.4%
9) TOTAL, EXPENDITURES			261,417.00	441,242.00	68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(104,654.00)	(50,000.00)	-52.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	104,578.00	50,000.00	-52.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,578.00	50,000.00	-52.2%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	76.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,150.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	75.99		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			15,226.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	26.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	466.35		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			492.48		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,734.16		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	152,914.00	383,292.00	150.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			152,914.00	383,292.00	150.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	(75.00)	(50.00)	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(76.00)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,000.00	8,000.00	100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,849.00	7,950.00	106.5%
TOTAL, REVENUES			156,763.00	391,242.00	149.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	43,680.00	82,560.00	89.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,680.00	82,560.00	89.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	55,780.00	135,608.00	143.1%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			55,780.00	135,608.00	143.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,495.00	11,637.00	111.8%
PERS		3201-3202	7,747.00	20,784.00	168.3%
OASDI/Medicare/Alternative		3301-3302	5,096.00	11,808.00	131.7%
Health and Welfare Benefits		3401-3402	30,334.00	69,300.00	128.5%
Unemployment Insurance		3501-3502	51.00	112.00	119.6%
Workers' Compensation		3601-3602	2,675.00	5,800.00	116.8%
OPEB, Allocated		3701-3702	4,087.00	8,860.00	116.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,685.00	3,348.00	24.7%
TOTAL, EMPLOYEE BENEFITS			58,170.00	131,649.00	126.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,460.00	0.00	-100.0%
Materials and Supplies		4300	23,810.00	2,250.00	-90.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,270.00	2,250.00	-91.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	60.00	500.00	733.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,655.00	66,500.00	-0.2%
Communications		5900	60.00	50.00	-16.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,775.00	67,050.00	0.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	11,742.00	22,125.00	88.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,742.00	22,125.00	88.4%
TOTAL, EXPENDITURES			261,417.00	441,242.00	68.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	104,578.00	50,000.00	-52.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			104,578.00	50,000.00	-52.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			104,578.00	50,000.00	-52.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	152,914.00	383,292.00	150.7%
4) Other Local Revenue		8600-8799	3,849.00	7,950.00	106.5%
5) TOTAL, REVENUES			156,763.00	391,242.00	149.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		249,675.00	419,117.00	67.9%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,742.00	22,125.00	88.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			261,417.00	441,242.00	68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(104,654.00)	(50,000.00)	-52.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	104,578.00	50,000.00	-52.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			104,578.00	50,000.00	-52.2%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(76.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			76.00	0.00	-100.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76.00	0.00	-100.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Expenditures			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
		<hr/>	

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,171,140.00	3,614,281.00	14.0%
3) Other State Revenue		8300-8599	235,327.00	225,000.00	-4.4%
4) Other Local Revenue		8600-8799	987,245.00	951,500.00	-3.6%
5) TOTAL, REVENUES			4,393,712.00	4,790,781.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,907,875.00	1,878,268.00	-1.6%
3) Employee Benefits		3000-3999	986,728.00	984,831.00	-0.2%
4) Books and Supplies		4000-4999	1,751,913.00	2,148,980.00	22.7%
5) Services and Other Operating Expenditures		5000-5999	79,565.00	115,440.00	45.1%
6) Capital Outlay		6000-6999	40,000.00	20,000.00	-50.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	224,451.00	264,618.00	17.9%
9) TOTAL, EXPENDITURES			4,990,532.00	5,412,137.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(596,820.00)	(621,356.00)	4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	666,657.00	607,951.00	-8.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			666,657.00	607,951.00	-8.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			69,837.00	(13,405.00)	-119.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,972.00	233,809.00	42.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,972.00	233,809.00	42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,972.00	233,809.00	42.6%
2) Ending Balance, June 30 (E + F1e)			233,809.00	220,404.00	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	65,558.94	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			168,250.06	220,404.00	31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	103,174.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	128.53		
b) in Banks		9120	2,552.76		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	65,558.94		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			171,414.54		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,053.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	341,050.81		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			342,104.52		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(170,689.98)		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,171,140.00	3,614,281.00	14.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,171,140.00	3,614,281.00	14.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	235,327.00	225,000.00	-4.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			235,327.00	225,000.00	-4.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	855,195.00	820,500.00	-4.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(2,450.00)	(5,000.00)	104.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	134,500.00	136,000.00	1.1%
TOTAL, OTHER LOCAL REVENUE			987,245.00	951,500.00	-3.6%
TOTAL, REVENUES			4,393,712.00	4,790,781.00	9.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,621,706.00	1,593,336.00	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	160,250.00	157,441.00	-1.8%
Clerical, Technical and Office Salaries		2400	125,919.00	127,491.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,907,875.00	1,878,268.00	-1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	231,763.00	250,788.00	8.2%
OASDI/Medicare/Alternative		3301-3302	141,843.00	128,061.00	-9.7%
Health and Welfare Benefits		3401-3402	455,478.00	461,768.00	1.4%
Unemployment Insurance		3501-3502	968.00	873.00	-9.8%
Workers' Compensation		3601-3602	50,693.00	45,772.00	-9.7%
OPEB, Allocated		3701-3702	77,456.00	69,936.00	-9.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,527.00	27,633.00	-3.1%
TOTAL, EMPLOYEE BENEFITS			986,728.00	984,831.00	-0.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,688,913.00	318,600.00	-81.1%
Noncapitalized Equipment		4400	63,000.00	198,000.00	214.3%
Food		4700	0.00	1,632,380.00	New
TOTAL, BOOKS AND SUPPLIES			1,751,913.00	2,148,980.00	22.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	1,250.00	1,250.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(39,985.00)	(14,310.00)	-64.2%
Professional/Consulting Services and Operating Expenditures		5800	95,800.00	106,000.00	10.6%
Communications		5900	7,500.00	7,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,565.00	115,440.00	45.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	40,000.00	20,000.00	-50.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	20,000.00	-50.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	224,451.00	264,618.00	17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			224,451.00	264,618.00	17.9%
TOTAL, EXPENDITURES			4,990,532.00	5,412,137.00	8.4%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	666,657.00	607,951.00	-8.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			666,657.00	607,951.00	-8.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			666,657.00	607,951.00	-8.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,171,140.00	3,614,281.00	14.0%
3) Other State Revenue		8300-8599	235,327.00	225,000.00	-4.4%
4) Other Local Revenue		8600-8799	987,245.00	951,500.00	-3.6%
5) TOTAL, REVENUES			4,393,712.00	4,790,781.00	9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,680,747.00	5,060,359.00	8.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		85,334.00	87,160.00	2.1%
7) General Administration	7000-7999		224,451.00	264,618.00	17.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,990,532.00	5,412,137.00	8.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(596,820.00)	(621,356.00)	4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	666,657.00	607,951.00	-8.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			666,657.00	607,951.00	-8.8%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			69,837.00	(13,405.00)	-119.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,972.00	233,809.00	42.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,972.00	233,809.00	42.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,972.00	233,809.00	42.6%
2) Ending Balance, June 30 (E + F1e)			233,809.00	220,404.00	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	65,558.94	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			168,250.06	220,404.00	31.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	168,250.06	220,404.00
Total, Restricted Balance		168,250.06	220,404.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	623,263.00	15,000.00	-97.6%
6) Capital Outlay		6000-6999	2,369,508.00	29,602,000.00	1149.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,992,771.00	29,617,000.00	889.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(2,982,771.00)	(29,617,000.00)	892.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	45,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,017,229.00	(29,617,000.00)	-170.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,716,988.00	44,734,217.00	1546.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,716,988.00	44,734,217.00	1546.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,716,988.00	44,734,217.00	1546.5%
2) Ending Balance, June 30 (E + F1e)			44,734,217.00	15,117,217.00	-66.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	44,734,217.00	15,117,217.00	-66.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	44,942,258.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	19,395.07		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			44,961,653.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	42.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			42.23		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			44,961,611.16		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	0.00	-100.0%
TOTAL, REVENUES			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	623,263.00	15,000.00	-97.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			623,263.00	15,000.00	-97.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	559,046.00	250,000.00	-55.3%
Buildings and Improvements of Buildings		6200	1,560,462.00	29,352,000.00	1781.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	250,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,369,508.00	29,602,000.00	1149.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,992,771.00	29,617,000.00	889.6%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	45,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			45,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			45,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,842,771.00	29,602,000.00	941.3%
9) Other Outgo	9000-9999	Except 7600-7699	150,000.00	15,000.00	-90.0%
10) TOTAL, EXPENDITURES			2,992,771.00	29,617,000.00	889.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,982,771.00)	(29,617,000.00)	892.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	45,000,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,017,229.00	(29,617,000.00)	-170.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,716,988.00	44,734,217.00	1546.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,716,988.00	44,734,217.00	1546.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,716,988.00	44,734,217.00	1546.5%
2) Ending Balance, June 30 (E + F1e)			44,734,217.00	15,117,217.00	-66.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	44,734,217.00	15,117,217.00	-66.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,800,000.00	2,300,000.00	-17.9%
5) TOTAL, REVENUES			2,800,000.00	2,300,000.00	-17.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	383,130.00	409,731.00	6.9%
3) Employee Benefits		3000-3999	183,292.00	188,228.00	2.7%
4) Books and Supplies		4000-4999	30,000.00	25,000.00	-16.7%
5) Services and Other Operating Expenditures		5000-5999	135,000.00	225,000.00	66.7%
6) Capital Outlay		6000-6999	3,029,997.00	400,000.00	-86.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,761,419.00	1,247,959.00	-66.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(961,419.00)	1,052,041.00	-209.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	100,000.00	100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,000.00)	(100,000.00)	100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,011,419.00)	952,041.00	-194.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,671,381.00	4,659,962.00	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,671,381.00	4,659,962.00	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,671,381.00	4,659,962.00	-17.8%
2) Ending Balance, June 30 (E + F1e)			4,659,962.00	5,612,003.00	20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	704.68	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,659,257.32	5,612,003.00	20.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,222,617.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	40,222.58		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	704.68		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			6,263,544.98		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	143.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			143.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,263,401.82		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	50,000.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,750,000.00	2,250,000.00	-18.2%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,800,000.00	2,300,000.00	-17.9%
TOTAL, REVENUES			2,800,000.00	2,300,000.00	-17.9%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	343,984.00	370,190.00	7.6%
Clerical, Technical and Office Salaries		2400	39,146.00	39,541.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			383,130.00	409,731.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	53,185.00	63,607.00	19.6%
OASDI/Medicare/Alternative		3301-3302	29,194.00	30,967.00	6.1%
Health and Welfare Benefits		3401-3402	69,325.00	63,684.00	-8.1%
Unemployment Insurance		3501-3502	194.00	206.00	6.2%
Workers' Compensation		3601-3602	10,178.00	10,791.00	6.0%
OPEB, Allocated		3701-3702	15,552.00	16,489.00	6.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,664.00	2,484.00	-56.1%
TOTAL, EMPLOYEE BENEFITS			183,292.00	188,228.00	2.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,000.00	25,000.00	-16.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	25,000.00	-16.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	135,000.00	225,000.00	66.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,000.00	225,000.00	66.7%
CAPITAL OUTLAY					
Land		6100	100,000.00	400,000.00	300.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,929,997.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,029,997.00	400,000.00	-86.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,761,419.00	1,247,959.00	-66.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	50,000.00	100,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			50,000.00	100,000.00	100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70 (50,000.00)	(100,000.00)	100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,800,000.00	2,300,000.00	-17.9%
5) TOTAL, REVENUES			2,800,000.00	2,300,000.00	-17.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		671,422.00	822,959.00	22.6%
8) Plant Services	8000-8999		3,089,997.00	425,000.00	-86.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,761,419.00	1,247,959.00	-66.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(961,419.00)	1,052,041.00	-209.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	50,000.00	100,000.00	100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,000.00)	(100,000.00)	100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,011,419.00)	952,041.00	-194.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,671,381.00	4,659,962.00	-17.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,671,381.00	4,659,962.00	-17.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,671,381.00	4,659,962.00	-17.8%
2) Ending Balance, June 30 (E + F1e)			4,659,962.00	5,612,003.00	20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	704.68	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,659,257.32	5,612,003.00	20.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	500.00	-93.8%
5) TOTAL, REVENUES			8,000.00	500.00	-93.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	19,962.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,462.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,462.00)	500.00	-104.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,462.00)	500.00	-104.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,613.00	8,151.00	-60.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,613.00	8,151.00	-60.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,613.00	8,151.00	-60.5%
2) Ending Balance, June 30 (E + F1e)			8,151.00	8,651.00	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,151.00	8,651.00	6.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,590.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	745.67		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,336.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,336.62		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	500.00	-93.8%
TOTAL, REVENUES			8,000.00	500.00	-93.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	500.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	19,962.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,962.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,462.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	500.00	-93.8%
5) TOTAL, REVENUES			8,000.00	500.00	-93.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,462.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,462.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(12,462.00)	500.00	-104.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,462.00)	500.00	-104.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,613.00	8,151.00	-60.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,613.00	8,151.00	-60.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,613.00	8,151.00	-60.5%
2) Ending Balance, June 30 (E + F1e)			8,151.00	8,651.00	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,151.00	8,651.00	6.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,415,000.00	3,015,000.00	-11.7%
5) TOTAL, REVENUES			3,415,000.00	3,015,000.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	191,845.00	283.7%
5) Services and Other Operating Expenditures		5000-5999	200,000.00	108,155.00	-45.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			250,000.00	300,000.00	20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,165,000.00	2,715,000.00	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,755,000.00	2,505,000.00	-9.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,755,000.00)	(2,505,000.00)	-9.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			410,000.00	210,000.00	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,215,661.00	1,625,661.00	33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,215,661.00	1,625,661.00	33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,215,661.00	1,625,661.00	33.7%
2) Ending Balance, June 30 (E + F1e)			1,625,661.00	1,835,661.00	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,625,661.00	1,835,661.00	12.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,390,364.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	7,715.68		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,398,080.32		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,398,080.32		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	3,400,000.00	3,000,000.00	-11.8%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,415,000.00	3,015,000.00	-11.7%
TOTAL, REVENUES			3,415,000.00	3,015,000.00	-11.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	191,845.00	283.7%
TOTAL, BOOKS AND SUPPLIES			50,000.00	191,845.00	283.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	200,000.00	108,155.00	-45.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,000.00	108,155.00	-45.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	300,000.00	20.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	2,755,000.00	2,505,000.00	-9.1%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,755,000.00	2,505,000.00	-9.1%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,755,000.00)	(2,505,000.00)	-9.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,415,000.00	3,015,000.00	-11.7%
5) TOTAL, REVENUES			3,415,000.00	3,015,000.00	-11.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		250,000.00	300,000.00	20.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			250,000.00	300,000.00	20.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,165,000.00	2,715,000.00	-14.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,755,000.00	2,505,000.00	-9.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,755,000.00)	(2,505,000.00)	-9.1%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			410,000.00	210,000.00	-48.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,215,661.00	1,625,661.00	33.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,215,661.00	1,625,661.00	33.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,215,661.00	1,625,661.00	33.7%
2) Ending Balance, June 30 (E + F1e)					
			1,625,661.00	1,835,661.00	12.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,625,661.00	1,835,661.00	12.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,000.00	26,000.00	0.0%
4) Other Local Revenue		8600-8799	3,462,491.00	5,268,000.00	52.1%
5) TOTAL, REVENUES			3,488,491.00	5,294,000.00	51.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,100,776.00	5,953,559.00	16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,100,776.00	5,953,559.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,612,285.00)	(659,559.00)	-59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,243,842.00	0.00	-100.0%
b) Uses		7630-7699	28,537,029.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,706,813.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,094,528.00	(659,559.00)	-160.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,358,537.00	7,453,065.00	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,358,537.00	7,453,065.00	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,358,537.00	7,453,065.00	17.2%
2) Ending Balance, June 30 (E + F1e)			7,453,065.00	6,793,506.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,453,065.00	6,793,506.00	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,691,185.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	40,075.64		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			7,731,261.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,731,261.39		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	25,000.00	25,000.00	0.0%
Other Subventions/In-Lieu Taxes		8572	1,000.00	1,000.00	0.0%
TOTAL, OTHER STATE REVENUE			26,000.00	26,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,139,843.00	4,920,000.00	56.7%
Unsecured Roll		8612	255,127.00	265,000.00	3.9%
Prior Years' Taxes		8613	2,500.00	2,000.00	-20.0%
Supplemental Taxes		8614	37,521.00	58,000.00	54.6%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	27,500.00	23,000.00	-16.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,462,491.00	5,268,000.00	52.1%
TOTAL, REVENUES			3,488,491.00	5,294,000.00	51.8%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,555,000.00	2,560,000.00	0.2%
Bond Interest and Other Service Charges		7434	2,545,776.00	3,393,559.00	33.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,100,776.00	5,953,559.00	16.7%
TOTAL, EXPENDITURES			5,100,776.00	5,953,559.00	16.7%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	31,243,842.00	0.00	-100.0%
(c) TOTAL, SOURCES			31,243,842.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	28,537,029.00	0.00	-100.0%
(d) TOTAL, USES			28,537,029.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,706,813.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,000.00	26,000.00	0.0%
4) Other Local Revenue		8600-8799	3,462,491.00	5,268,000.00	52.1%
5) TOTAL, REVENUES			3,488,491.00	5,294,000.00	51.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	5,100,776.00	5,953,559.00	16.7%
10) TOTAL, EXPENDITURES			5,100,776.00	5,953,559.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,612,285.00)	(659,559.00)	-59.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,243,842.00	0.00	-100.0%
b) Uses		7630-7699	28,537,029.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,706,813.00	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,094,528.00	(659,559.00)	-160.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,358,537.00	7,453,065.00	17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,358,537.00	7,453,065.00	17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,358,537.00	7,453,065.00	17.2%
2) Ending Balance, June 30 (E + F1e)			7,453,065.00	6,793,506.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,453,065.00	6,793,506.00	-8.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,598.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,598.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,598.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,598.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,598.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,598.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,597.66		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,597.66		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,597.66		

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,598.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,598.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,598.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,598.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,598.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2016-17 Estimated Actuals	2017-18 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,598.00)	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	1,598.00	0.00	-100.0%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,598.00	0.00	-100.0%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,598.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)				0.00	0.00	0.0%
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash			9711	0.00	0.00	0.0%
Stores			9712	0.00	0.00	0.0%
Prepaid Expenditures			9713	0.00	0.00	0.0%
All Others			9719	0.00	0.00	0.0%
b) Restricted			9740	0.00	0.00	0.0%
c) Committed						
Stabilization Arrangements			9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)			9760	0.00	0.00	0.0%
d) Assigned						
Other Assignments (by Resource/Object)			9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.0%

Resource	Description	2016-17 Estimated Actuals	2017-18 Budget
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	2016-17 Estimated Actuals			2017-18 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,427.38	11,427.38	11,427.38	11,473.26	11,473.26	11,473.26
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,427.38	11,427.38	11,427.38	11,473.26	11,473.26	11,473.26
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,427.38	11,427.38	11,427.38	11,473.26	11,473.26	11,473.26
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Chico Unified School District
2016-17 Cash Flow

	Actual Jul	Actual Aug	Actual Sep	Actual Oct	Actual Nov	Actual Dec	Actual Jan	Actual Feb	Actual Mar	Actual Apr	Actual May	Estimated Jun	Accruals	Total	2016-17 1st Interim
A. BEGINNING CASH	21,002,486	18,780,457	9,046,634	8,927,420	8,773,189	3,467,045	22,871,046	20,643,036	16,259,236	17,468,699	21,526,732	20,862,670			
B. RECEIPTS															
Principal Apportionment															
State Aid	2,410,874	2,410,874	4,339,574	4,339,574	4,339,574	4,339,574	4,339,574	4,615,669	4,615,669	4,615,669	4,615,669	4,615,669	683,485	50,281,448	48,900,973
EPA	0	0	3,702,508	0	0	3,702,509	0	0	4,421,519	0	0	4,283,346	310,942	16,420,824	15,120,974
Property Tax	0	0	0	2,759,018	116,854	19,400,473	260,502	180,813	0	9,076,123	3,587,702	2,307,878	0	37,689,162	36,290,413
In-Lieu Property Taxes	0	(264,667)	(560,869)	(366,905)	(366,905)	(366,905)	(366,905)	(366,905)	(567,502)	(297,840)	(242,937)	(377,792)	(283,662)	(4,429,794)	(4,487,736)
Federal Revenues	26,067	199,581	955,460	203,028	506,200	1,025,349	88,103	180,218	2,315,125	299,843	399,652	662,485	2,894,613	9,755,725	9,170,253
Other State Sources	593,546	191,821	1,037,753	3,099,952	968,243	1,569,096	1,785,610	1,271,531	550,856	1,263,135	348,612	353,466	2,932,567	15,966,188	15,029,933
Other Local Revenues	23,072	415,987	118,647	366,611	333,511	194,504	2,626,856	149,200	420,331	353,401	1,925,662	77,950	2,064,163	9,069,895	7,977,251
TOTAL RECEIPTS	3,053,559	2,953,596	9,593,073	10,401,278	5,897,277	29,864,600	8,733,739	6,030,526	11,755,998	15,310,331	10,634,361	11,923,003	8,602,107	134,753,449	128,002,061
C. DISBURSEMENTS															
Salaries & Benefits	(1,681,693)	(8,913,291)	(9,246,790)	(9,531,037)	(9,417,373)	(9,429,973)	(9,295,242)	(9,276,160)	(9,607,083)	(10,277,762)	(9,810,359)	(9,358,229)	(1,928,409)	(107,773,401)	(107,195,962)
Operating Expenditures	(804,809)	(3,931,779)	(2,508,988)	(1,677,757)	(1,900,313)	(1,066,628)	(1,666,506)	(1,377,811)	(1,288,380)	(669,388)	(1,678,236)	(3,437,577)	(5,400,386)	(27,408,557)	(28,647,437)
TOTAL DISBURSEMENTS	(2,486,502)	(12,845,070)	(11,755,779)	(11,208,793)	(11,317,685)	(10,496,601)	(10,961,748)	(10,653,971)	(10,895,463)	(10,947,149)	(11,488,595)	(12,795,806)	(7,328,795)	(135,181,958)	(135,843,399)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	0	0	0	0	0	1,276,250	0	1,276,250	2,552,500
Transfers Out	0	0	0	0	0	0	0	0	0	(464,739)	(29,918)	(11,000)	(808,071)	(848,989)	(808,071)
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	0	0	0	(464,739)	(29,918)	1,265,250	(808,071)	427,261	1,744,429
INTERFUND BORROWING															
Due From Other Funds (9310)	(337,778)	0	1,341,641	0	0	0	0	0	0	(190,000)	(44,000)	(87,000)	0	(131,000)	0
Due To Other Funds (9610)	0	0	(124,828)	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	(337,778)	0	1,216,813	0	0	0	0	0	0	(190,000)	(44,000)	(87,000)	0	(131,000)	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	18,000	112,500	27,000	0	0	157,500	0
Accounts Receivable															
State Aid - PY	0	0	0	0	0	0	0	237,090	237,090	237,090	237,090	237,090	0	1,185,450	0
Federal A/R	182,472	62,098	580,897	182,472	0	0	0	0	0	0	0	0	0	1,007,939	0
Other State A/R	0	0	0	479,792	114,226	57,900	0	0	16,158	0	0	3,232	0	671,308	0
Other Local A/R	84,448	303,027	265,864	0	38	150,218	0	2,554	77,681	0	0	0	0	883,830	0
Accounts Payable															
Prior Year Corrections	0	0	0	0	0	(172,116)	0	0	0	0	0	0	0	(172,116)	0
In-Lieu	0	0	0	(8,620)	0	0	0	0	0	0	0	0	0	0	0
Salaries & Benefits	(597,937)	121	0	0	0	0	0	0	0	0	0	0	0	(597,816)	0
Operating A/P	(2,120,291)	(207,596)	(20,082)	(360)	0	0	0	0	0	0	0	0	0	(2,348,330)	0
TOTAL PRIOR YEAR	(2,451,308)	157,650	826,679	653,284	114,263	36,002	0	239,644	348,929	349,590	264,090	240,322	0	787,765	0
E. NET INCREASE/DECREASE (B - C + D)	(2,222,029)	(9,733,824)	(119,213)	(154,231)	(5,306,145)	19,404,001	(2,228,009)	(4,383,801)	1,209,464	4,058,033	(664,062)	545,769	465,241	655,517	(6,096,909)
F. ENDING CASH (A + E)	18,780,457	9,046,634	8,927,420	8,773,189	3,467,045	22,871,046	20,643,036	16,259,236	17,468,699	21,526,732	20,862,670	21,408,439	465,241		
Auditor's Ending Cash	18,780,457	9,046,634	8,927,421	8,773,190	3,467,045	22,871,046	20,643,037	16,259,236	17,468,699	21,526,732	20,862,670	21,408,439			
Variance	0	0	0	0	0	0	0	0	0	0	0	0			

9150 Justice Assistance Grant (JAG)	Qtrly (following month)	0	0	0	0	0	0	0	0	114,468	0	0	0	733,135	847,603	977,513
Total Local Revenue		23,072	415,987	118,647	366,611	333,511	194,504	2,626,856	149,200	420,331	353,401	1,925,662	77,950	2,064,163	9,069,895	7,977,251
TOTAL RECEIPTS		3,053,559	2,953,596	9,593,073	10,401,278	5,897,277	29,864,600	8,733,739	6,030,526	11,755,998	15,310,331	10,634,361	11,923,003	8,602,107	134,753,449	128,002,061
C. DISBURSEMENTS																
Salaries & Benefits	Prior Year %	(1,681,693)	(8,913,291)	(9,246,790)	(9,531,037)	(9,417,373)	(9,429,973)	(9,295,242)	(9,276,160)	(9,607,083)	(10,277,762)	(9,810,359)	(9,358,229)	(1,928,409)	(107,773,401)	(107,195,962)
Operating Expenditures	Prior Year %	(804,809)	(3,931,779)	(2,508,988)	(1,677,757)	(1,900,313)	(1,066,628)	(1,666,506)	(1,377,811)	(1,288,380)	(669,388)	(1,678,236)	(3,437,577)	(5,400,386)	(27,408,557)	(28,647,437)
TOTAL DISBURSEMENTS		(2,486,502)	(12,845,070)	(11,755,779)	(11,208,793)	(11,317,685)	(10,496,601)	(10,961,748)	(10,653,971)	(10,895,463)	(10,947,149)	(11,488,595)	(12,795,806)	(7,328,795)	(135,181,958)	(135,843,399)
D. OTHER FINANCING SOURCES / USES																
Transfers In (Obj 8900-8929)	50% May, 50% June	0	0	0	0	0	0	0	0	0	0	0	1,276,250	0	1,276,250	2,552,500
Transfers Out (Obj 7600-7629)	100% accrual	0	0	0	0	0	0	0	0	0	(464,739)	(29,918)	(11,000)	(808,071)	(1,313,728)	(808,071)
TOTAL OTHER FINANCING SOURCES / USES															(37,478)	1,744,429
ESTIMATED CHANGE IN FUND BALANCE																(6,096,909)
INTERFUND BORROWING																
Due From Other Funds (9310)		(337,778)	0	1,341,641	0	0	0	0	0	0	(190,000)	(44,000)	(87,000)	0	682,863	
Due To Other Funds (9610)		0	0	(124,828)	0	0	0	0	0	0	0	0	0	0	(124,828)	
TOTAL INTERFUND BORROWING		(337,778)	0	1,216,813	0	0	0	0	0	0	(190,000)	(44,000)	(87,000)	0	558,035	0
PRIOR YEAR TRANSACTIONS																
Deferred Revenue																
0000 Tuition - International Students	2017-18 Tuition	0	0	0	0	0	0	0	0	18,000	112,500	27,000	0	0	157,500	0
Total Deferred Revenue		0	0	0	0	0	0	0	0	18,000	112,500	27,000	0	0	157,500	0
Accounts Receivable																
State Aid - PY		0	0	0	0	0	0	0	237,090	237,090	237,090	237,090	237,090	0	1,185,450	0
3010 Title I	Est. of Federal Cash Mgmt	0	0	30,279	0	0	0	0	0	0	0	0	0	0	30,279	0
3310 Special Ed Local Asst. - Federal	Prior Year	0	0	359,114	0	0	0	0	0	0	0	0	0	0	359,114	0
3315 Special Ed Preschool	Prior Year	0	0	23,218	0	0	0	0	0	0	0	0	0	0	23,218	0
3320 Special Ed Preschool	Prior Year	0	0	34,871	0	0	0	0	0	0	0	0	0	0	34,871	0
3550 Carl Perkins	Prior Year	0	0	64,483	0	0	0	0	0	0	0	0	0	0	64,483	0
4023 Title III- ELL	Est. of Federal Cash Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4035 Title II- Teacher Incentive	Est. of Federal Cash Mgmt	0	0	68,932	0	0	0	0	0	0	0	0	0	0	68,932	0
4050 Title II- Math/Science Grant		182,472	0	0	182,472	0	0	0	0	0	0	0	0	0	364,944	0
4124 21st Century	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5822 PEP Grant	Prior Year	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5826 Youth Build	Prior Year	0	179	0	0	0	0	0	0	0	0	0	0	0	179	0
5827 Federal Counseling	Prior Year	0	52,619	0	0	0	0	0	0	0	0	0	0	0	52,619	0
5828 Farm to School	Prior Year	0	9,299	0	0	0	0	0	0	0	0	0	0	0	9,299	0
Total Federal A/R		182,472	62,096	580,897	182,472	0	0	0	0	0	0	0	0	0	1,007,939	0
1100 Lottery	Qtrly (following month)	0	0	0	223,268	0	0	0	0	0	0	0	0	0	223,268	0
0000 SSID Maintenance		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6010 After School	Prior Year	0	0	0	0	114,226	0	0	0	0	0	0	0	0	114,226	0
6300 Lottery - Restricted	Qtrly (following month)	0	0	0	256,524	0	0	0	0	0	0	0	0	0	256,524	0
6500 Special Ed - AB602	Princ Appt WS	0	0	0	0	0	0	0	0	16,158	0	0	3,232	0	19,390	0
6500 Special Ed - Regional Programs	Severe, Non-Severe & DIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6500 Special Ed - Billback Revenue		0	0	0	0	57,900	0	0	0	0	0	0	0	0	57,900	0
7220 CA Partnership Academy	PY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other State A/R		0	0	0	479,792	114,226	57,900	0	0	16,158	0	0	3,232	0	671,308	0
0000 Misc	Prior Year %	139	0	0	0	0	0	0	2,554	0	0	0	0	0	2,693	0
0000 Interest	Qtrly (following month)	62,673	7	0	0	0	0	0	0	0	0	0	0	0	62,680	0
0000 Leases - Rentals (8650)	Prior Year %	17,227	2,073	5,613	0	0	0	0	0	0	0	0	0	0	24,914	0
0000 Billback-Salaries Reimb	Prior Year %	1,768	2,424	0	0	0	0	0	0	0	0	0	0	0	4,193	0
0000 Butte Co ROP	Prior Year %	0	47,880	0	0	0	0	0	0	0	0	0	0	0	47,880	0
0000 CUTA	Prior Year %	0	13,017	0	0	0	0	0	0	0	0	0	0	0	13,017	0
0000 Transportation (Res 7230 & 7240)	Prior Year %	0	4,246	1,408	38	0	0	0	0	0	0	0	0	0	5,691	0
0000 Charter School Oversight	Prior Year %	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6500 Special Ed	Prior Year %	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6500 Special Ed - Billback Revenue		0	0	151,952	0	0	0	0	0	77,681	0	0	0	0	229,633	0
9010 Art Curriculum T BAR	Prior Year %	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9010 Donations	Prior Year %	0	300	0	0	0	0	0	0	0	0	0	0	0	300	0
9010 ASB Holding Reimb	Prior Year %	2,641	3,286	4,485	0	0	0	0	0	0	0	0	0	0	10,412	0
9010 Henshaw Farms	Prior Year %	0	3,116	0	0	0	0	0	0	0	0	0	0	0	3,116	0
9010 Parents as Teachers	Prior Year %	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9010 Bridge to Kind	Prior Year %	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9010 Microsoft Voucher 2014		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 California Career Pathways	Qtrly (following month)	0	6,360	0	0	0	0	0	0	0	0	0	0	0	6,360	0
9122 DROPS		0	0	0	0	0	42,200	0	0	0	0	0	0	0	0	0
9150 Justice Assistance Grant (JAG)	Qtrly (following month)	0	220,317	102,406	0	108,018	0	0	0	0	0	0	0	0	430,741	0
Total Accounts Receivable		266,920	365,125	846,761	662,264	114,263	208,118	0	239,644	348,929	349,590	264,090	240,322	0	3,706,327	0
Accounts Payable																
PY Corrections		0	0	0	0	(172,116)	0	0	0	0	0	0	0	0	(172,116)	0
In-Lieu		0	0	0	(8,620)	0	0	0	0	0	0	0	0	0	0	0
Salaries & Emp Benefits		(597,937)	121	0	0	0	0	0	0	0	0	0	0	0	(597,816)	0
Operating Expenditures		(2,120,291)	(207,596)	(20,082)	(360)	0	0	0	0	0	0	0	0	0	(2,348,330)	0
Total Accounts Payable		(2,718,229)	(207,475)	(20,082)	(8,980)	116	0	0	0	0	0	0	0	0	(3,118,262)	0

TOTAL PRIOR YEAR	(2,451,308)	157,650	826,679	653,284	114,263	36,002	0	239,644	348,929 0	349,590	264,090	240,322	0	588,065	
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977,703)

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	54,555,615.00	301	0.00	303	54,555,615.00	305	2,926,427.00		307	51,629,188.00	309
2000 - Classified Salaries	19,483,357.00	311	0.00	313	19,483,357.00	315	1,470,173.00		317	18,013,184.00	319
3000 - Employee Benefits	36,032,825.00	321	2,468,811.00	323	33,564,014.00	325	1,121,399.00		327	32,442,615.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,655,786.00	331	11,000.00	333	7,644,786.00	335	1,353,144.00		337	6,291,642.00	339
5000 - Services. . . & 7300 - Indirect Costs	12,040,539.00	341	22,000.00	343	12,018,539.00	345	2,952,187.00		347	9,066,352.00	349
TOTAL					127,266,311.00	365			TOTAL	117,442,981.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.	0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).	1,345,072.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.	73,137,878.00		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.	62.28%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.28%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	117,442,981.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	53,514,729.00	301	0.00	303	53,514,729.00	305	2,263,557.00		307	51,251,172.00	309
2000 - Classified Salaries	20,291,994.00	311	0.00	313	20,291,994.00	315	1,469,749.00		317	18,822,245.00	319
3000 - Employee Benefits	37,177,568.00	321	2,830,171.00	323	34,347,397.00	325	1,013,458.00		327	33,333,939.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,490,479.00	331	15,000.00	333	7,475,479.00	335	1,618,239.00		337	5,857,240.00	339
5000 - Services... & 7300 - Indirect Costs	11,448,855.00	341	21,500.00	343	11,427,355.00	345	2,593,221.00		347	8,834,134.00	349
TOTAL					127,056,954.00	365			TOTAL	118,098,730.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.25%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.25%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	118,098,730.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

123

Current Expense Formula/Minimum Classroom Compensation

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Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,710,531.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 106,586,689.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.48%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,308,756.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,158,085.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	389,126.67
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,906,567.67
9. Carry-Forward Adjustment (Part IV, Line F)	(59,378.10)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,847,189.57

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	87,456,097.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	13,759,674.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	12,971,181.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	832,295.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	33,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	660,828.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,000.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,792,674.33
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	249,675.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,726,081.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	131,483,505.33

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	5.25%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2018-19 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.21%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,906,567.67</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(24,037.72)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.37%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.37%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.59%) times Part III, Line B18); zero if positive	<u>(178,134.29)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(178,134.29)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.12%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-89,067.15) is applied to the current year calculation and the remainder (\$-89,067.14) is deferred to one or more future years:	<u>5.19%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-59,378.10) is applied to the current year calculation and the remainder (\$-118,756.19) is deferred to one or more future years:	<u>5.21%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(59,378.10)</u>

Approved indirect cost rate: 5.37%
Highest rate used in any program: 5.59%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,791,638.00	120,000.00	4.30%
01	3310	1,355,699.00	72,801.00	5.37%
01	3315	91,216.00	4,898.00	5.37%
01	3320	229,780.00	12,339.00	5.37%
01	3550	77,753.00	3,888.00	5.00%
01	4035	497,159.00	25,000.00	5.03%
01	4050	783,928.00	24,130.00	3.08%
01	4124	849,278.00	42,462.00	5.00%
01	4201	17,216.00	847.00	4.92%
01	4203	80,772.00	1,200.00	1.49%
01	5810	879,544.00	18,947.00	2.15%
01	6010	1,058,901.00	25,458.00	2.40%
01	6230	50,000.00	2,685.00	5.37%
01	6264	630,014.00	33,831.00	5.37%
01	6378	15,249.00	819.00	5.37%
01	6382	1,822,464.00	63,558.00	3.49%
01	6387	145,543.00	7,815.00	5.37%
01	6500	20,842,402.00	1,119,236.00	5.37%
01	6690	75,254.00	4,204.00	5.59%
01	7338	49,310.00	2,647.00	5.37%
01	7810	17,209.00	924.00	5.37%
01	8150	3,477,621.00	186,747.00	5.37%
01	9010	1,898,135.00	3,622.00	0.19%
09	6264	12,334.00	662.00	5.37%
09	6387	7,004.00	376.00	5.37%
09	7338	5,912.00	317.00	5.36%
12	6105	249,675.00	11,742.00	4.70%
13	5310	4,204,596.00	210,553.00	5.01%
13	5320	355,277.00	13,898.00	3.91%

Chico Unified (61424) - 2017-18 Original Budget LCFF						v18.1b	
LOCAL CONTROL FUNDING FORMULA						2016-17	
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment						COLA 0.000%	
3 yr average						46.18% 46.18% 2016-17	
	ADA	Base	Gr Span	Supp	Concen	TARGET	3 yr average
Grades TK-3	3,404.43	7,083	737	722	-	29,081,510	ADA Base Gr Span
Grades 4-6	2,562.20	7,189		664	-	20,120,895	3,403.94 7,193 748
Grades 7-8	1,762.97	7,403		684	-	14,256,682	2,505.31 7,301
Grades 9-12	3,697.78	8,578	223	813	-	35,549,941	1,739.49 7,518
Subtract NSS	-	-	-	-	-	-	3,824.52 8,712 227
NSS Allowance	-	-	-	-	-	-	- - -
TOTAL BASE	11,427.38	87,304,058	3,333,670	8,371,300	-	99,009,028	11,473.26 89,172,512 3,414,313
Targeted Instructional Improvement Block Grant						523,290	
Home-to-School Transportation						629,271	
Small School District Bus Replacement Program						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						100,161,589	
ECONOMIC RECOVERY TARGET PAYMENT						1/2 -	
CALCULATE LCFF FLOOR							
Current year Funded ADA times Base per ADA						12-13 Rate	16-17 ADA
Current year Funded ADA times Other RL per ADA						5,267.41	11,427.38
Necessary Small School Allowance at 12-13 rates						60,192,696	610,451
2012-13 Categoricals						10,293,591	-
Floor Adjustments						-	-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA						-	-
Less Fair Share Reduction						-	-
Non-CDE certified New Charter: District PY rate * CY ADA						-	-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 1,805.84	11,427.38
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						91,732,758	
CALCULATE LCFF PHASE-IN ENTITLEMENT							
LOCAL CONTROL FUNDING FORMULA TARGET						2016-17	
LOCAL CONTROL FUNDING FORMULA FLOOR						100,161,589	
Applied Funding Formula: Floor or Target						91,732,758	
LCFF Need (LCFF Target less LCFF Floor, if positive)						FLOOR	
Current Year Gap Funding						8,428,831	
ECONOMIC RECOVERY PAYMENT						55.03% 4,638,386	
Miscellaneous Adjustments						-	
LCFF Entitlement before Minimum State Aid provision						96,371,144	
CALCULATE STATE AID							
Transition Entitlement						96,371,144	
Local Revenue (including RDA)						(31,849,368)	
Gross State Aid						64,521,776	
CALCULATE MINIMUM STATE AID							
2012-13 RL/Charter Gen BG adjusted for ADA						12-13 Rate	16-17 ADA
2012-13 NSS Allowance (deficit)						5,320.83	11,427.38
Minimum State Aid Adjustments						N/A	N/A
Less Current Year Property Taxes/In Lieu						60,803,146	12-13 Rate
Subtotal State Aid for Historical RL/Charter General BG						-	5,320.83
Categorical funding from 2012-13						-	-
Charter Categorical Block Grant adjusted for ADA						(31,849,368)	-
Minimum State Aid Guarantee						28,953,778	-
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)						10,293,591	-
Local Control Funding Formula Floor plus Funded Gap						-	-
Minimum State Aid plus Property Taxes including RDA						-	-
Offset						-	-
Minimum State Aid Prior to Offset						-	-
Total Minimum State Aid with Offset						-	-
TOTAL STATE AID						64,521,776	
Additional State Aid (Additional SA)						-	
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S						96,371,144	
CHANGE OVER PRIOR YEAR						5.67%	5,168,778
LCFF Entitlement PER ADA						8,433	
PER ADA CHANGE OVER PRIOR YEAR						4.98%	400
BASIC AID STATUS (school districts only)						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES							
State Aid						Increase	2016-17
Property Taxes net of in-lieu						7.75%	4,642,027
Charter in-Lieu Taxes						1.68%	526,751
LCFF pre COE, Choice, Supp						0.00%	-
						5.67%	5,168,778
						96,371,144	3.41%
						31,849,368	1.58%
						-	0.00%
						96,371,144	2.80%

Chico Unified (61424) - 2017-18 Original Budget LCFF				v18.1b		v18.1b			
LOCAL CONTROL FUNDING FORMULA				2017-18		2018-19			
CALCULATE LCFF TARGET									
Unduplicated as % of Enrollment	44.99%	COLA 44.99%	1.560% 2017-18	3 yr average	44.07%	COLA 44.07%	2.150% 2018-19		
	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	715	-	29,462,909	3,433.36	7,348	764	715	-	30,306,240
Grades 4-6	657	-	19,937,117	2,441.23	7,458		657	-	19,811,431
Grades 7-8	676	-	14,254,198	1,820.69	7,680		677	-	15,215,352
Grades 9-12	804	-	37,263,565	3,816.60	8,899	231	805	-	37,916,845
Subtract NSS			-						-
NSS Allowance			-						-
TOTAL BASE	8,330,962	-	100,917,787	11,511.88	91,381,844	3,504,722	8,363,302	-	103,249,868
Targeted Instructional Improvement Block Grant			523,290						523,290
Home-to-School Transportation			629,271						629,271
Small School District Bus Replacement Program			-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET			102,070,348						104,402,429
ECONOMIC RECOVERY TARGET PAYMENT				5/8		3/4			
CALCULATE LCFF FLOOR									
	12-13 Rate	17-18 ADA			12-13 Rate	18-19 ADA			
Current year Funded ADA times Base per ADA	5,267.41	11,473.26	60,434,364		5,267.41	11,511.88	60,637,792		
Current year Funded ADA times Other RL per ADA	53.42	11,473.26	612,902		53.42	11,511.88	614,965		
Necessary Small School Allowance at 12-13 rates			-				-		
2012-13 Categoricals			10,293,591				10,293,591		
Floor Adjustments			-				-		
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA	-	-	-		-	-	-		
Less Fair Share Reduction			-				-		
Non-CDE certified New Charter: District PY rate * CY ADA			-				-		
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA \$	2,211.74	11,473.26	25,375,868		\$ 2,416.91	11,511.88	27,823,178		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			96,716,725				99,369,526		
CALCULATE LCFF PHASE-IN ENTITLEMENT									
LOCAL CONTROL FUNDING FORMULA TARGET			2017-18 102,070,348				2018-19 104,402,429		
LOCAL CONTROL FUNDING FORMULA FLOOR			96,716,725				99,369,526		
Applied Funding Formula: Floor or Target			FLOOR				FLOOR		
LCFF Need (LCFF Target less LCFF Floor, if positive)			5,353,623				5,032,903		
Current Year Gap Funding	43.97%		2,353,988				55.28%		2,782,189
ECONOMIC RECOVERY PAYMENT			-				-		
Miscellaneous Adjustments			-				-		
LCFF Entitlement before Minimum State Aid provision			99,070,713				102,151,715		
CALCULATE STATE AID									
Transition Entitlement			99,070,713				102,151,715		
Local Revenue (including RDA)			(32,351,932)				(32,364,821)		
Gross State Aid			66,718,781				69,786,894		
CALCULATE MINIMUM STATE AID									
2012-13 RL/Charter Gen BG adjusted for ADA	17-18 ADA 11,473.26		N/A 61,047,266		12-13 Rate 5,320.83	18-19 ADA 11,511.88	N/A 61,252,756		
2012-13 NSS Allowance (deficit)			-				-		
Minimum State Aid Adjustments			-				-		
Less Current Year Property Taxes/In Lieu			(32,351,932)				(32,364,821)		
Subtotal State Aid for Historical RL/Charter General BG			28,695,334				28,887,935		
Categorical funding from 2012-13			10,293,591				10,293,591		
Charter Categorical Block Grant adjusted for ADA			-				-		
Minimum State Aid Guarantee			38,988,925				39,181,526		
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)									
Local Control Funding Formula Floor plus Funded Gap			-				-		
Minimum State Aid plus Property Taxes including RDA			-				-		
Offset			-				-		
Minimum State Aid Prior to Offset			-				-		
Total Minimum State Aid with Offset			-				-		
TOTAL STATE AID			66,718,781				69,786,894		
Additional State Aid (Additional SA)			-				-		
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter S)			99,070,713				102,151,715		
CHANGE OVER PRIOR YEAR	2,699,569				3.11%	3,081,002			
LCFF Entitlement PER ADA			8,635				8,874		
PER ADA CHANGE OVER PRIOR YEAR	202				2.77%	239			
BASIC AID STATUS (school districts only)			Non-Basic Aid				Non-Basic Aid		
LCFF SOURCES INCLUDING EXCESS TAXES									
	Increase		2017-18		Increase		2018-19		
State Aid	2,197,005		66,718,781		4.60%	3,068,113	69,786,894		
Property Taxes net of in-lieu	502,564		32,351,932		0.04%	12,889	32,364,821		
Charter in-Lieu Taxes	-		-		0.00%	-	-		
LCFF pre COE, Choice, Supp	2,699,569		99,070,713		3.11%	3,081,002	102,151,715		

Chico Unified (61424) - 2017-18 Original Budget LCFF						v18.1b	
LOCAL CONTROL FUNDING FORMULA					2019-20		
CALCULATE LCFF TARGET							
Unduplicated as % of Enrollment					3 yr average	COLA 2.350%	2019-20
					42.81%	42.81%	
	ADA	Base	Gr Span	Supp	Concen	TARGET	
Grades TK-3	3,365.11	7,521	782	711	-	30,332,775	
Grades 4-6	2,476.04	7,633		654	-	20,517,798	
Grades 7-8	1,910.37	7,860		673	-	16,301,136	
Grades 9-12	3,792.76	9,108	237	800	-	38,478,001	
Subtract NSS	-	-	-	-	-	-	
NSS Allowance	-	-	-	-	-	-	
TOTAL BASE	11,544.28	93,768,571	3,530,400	8,330,738	-	105,629,709	
Targeted Instructional Improvement Block Grant						523,290	
Home-to-School Transportation						629,271	
Small School District Bus Replacement Program						-	
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						106,782,270	
ECONOMIC RECOVERY TARGET PAYMENT					7/8	-	
CALCULATE LCFF FLOOR							
Current year Funded ADA times Base per ADA					12-13 Rate	19-20 ADA	
Current year Funded ADA times Other RL per ADA					5,267.41	11,544.28	60,808,456
Necessary Small School Allowance at 12-13 rates					53.42	11,544.28	616,695
2012-13 Categoricals							10,293,591
Floor Adjustments							-
2012-13 Categorical Program Entitlement Rate per ADA * cy ADA					-	-	-
Less Fair Share Reduction							-
Non-CDE certified New Charter: District PY rate * CY ADA							-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA					\$ 2,658.59	11,544.28	30,691,507
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							102,410,249
CALCULATE LCFF PHASE-IN ENTITLEMENT							
LOCAL CONTROL FUNDING FORMULA TARGET							106,782,270
LOCAL CONTROL FUNDING FORMULA FLOOR							102,410,249
Applied Funding Formula: Floor or Target							FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)							4,372,021
Current Year Gap Funding						57.51%	2,514,349
ECONOMIC RECOVERY PAYMENT							-
Miscellaneous Adjustments							-
LCFF Entitlement before Minimum State Aid provision							104,924,598
CALCULATE STATE AID							
Transition Entitlement							104,924,598
Local Revenue (including RDA)							(32,375,596)
Gross State Aid							72,549,002
CALCULATE MINIMUM STATE AID							
2012-13 RL/Charter Gen BG adjusted for ADA					12-13 Rate	19-20 ADA	N/A
2012-13 NSS Allowance (deficit)					5,320.83	11,544.28	61,425,151
Minimum State Aid Adjustments							-
Less Current Year Property Taxes/In Lieu							(32,375,596)
Subtotal State Aid for Historical RL/Charter General BG							29,049,555
Categorical funding from 2012-13							10,293,591
Charter Categorical Block Grant adjusted for ADA							-
Minimum State Aid Guarantee							39,343,146
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)							-
Local Control Funding Formula Floor plus Funded Gap							-
Minimum State Aid plus Property Taxes including RDA							-
Offset							-
Minimum State Aid Prior to Offset							-
Total Minimum State Aid with Offset							-
TOTAL STATE AID							72,549,002
Additional State Aid (Additional SA)							-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter)							104,924,598
CHANGE OVER PRIOR YEAR					2.71%	2,772,883	
LCFF Entitlement PER ADA							9,089
PER ADA CHANGE OVER PRIOR YEAR					2.42%	215	
BASIC AID STATUS (school districts only)							Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
State Aid					Increase		2019-20
Property Taxes net of in-lieu					3.96%	2,762,108	72,549,002
Charter in-Lieu Taxes					0.03%	10,775	32,375,596
LCFF pre COE, Choice, Supp					0.00%	-	-
					2.71%	2,772,883	104,924,598

**Chico Unified School District
2017-18 ORIGINAL BUDGET**

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2017-18 Original Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	99,070,712	3,081,003	102,151,715	2,772,883	104,924,598
Federal Sources	8100-8299	10,250	(10,250)	0	0	0
Other State Revenues	8300-8599	2,146,032	6,535	2,152,567	5,407	2,157,974
Other Local Revenues	8600-8799	1,059,089	(10,000)	1,049,089	(10,000)	1,039,089
TOTAL REVENUES		102,286,083	3,067,288	105,353,371	2,768,290	108,121,661
EXPENDITURES						
Certificated Salaries	1000-1999	42,227,252	231,204	42,458,456	235,481	42,693,938
Classified Salaries	2000-2999	11,926,712	448,571	12,375,283	224,433	12,599,717
Employee Benefits	3000-3999	24,208,859	1,363,806	25,572,665	1,389,289	26,961,954
Books and Supplies	4000-4999	3,152,908	881,500	4,034,408	(1,014,100)	3,020,308
Services, Other Operating Expenses	5000-5999	6,980,859	(113,000)	6,867,859	98,375	6,966,234
Capital Outlay	6000-6999	1,143,762	(1,043,762)	100,000	0	100,000
	7100-7299					
Other Outgo	7400-7499	294,211	0	294,211	0	294,211
Direct Support/Indirect Costs	7300-7399	(2,270,865)	85,000	(2,185,865)	(25,000)	(2,210,865)
<i>Additional LCAP Services</i>			250,000	250,000	250,000	500,000
TOTAL EXPENDITURES		87,663,698	2,103,319	89,767,017	1,158,479	90,925,496
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		14,622,385	963,969	15,586,354	1,609,811	17,196,165
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,605,000	0	2,605,000	0	2,605,000
b) Out	7610-7629	(607,951)	(50,000)	(657,951)	(50,000)	(707,951)
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(18,982,936)	(1,016,454)	(19,999,390)	(716,239)	(20,715,629)
TOTAL OTHER FINANCING SOURCES/USES		(16,985,887)	(1,066,454)	(18,052,341)	(766,239)	(18,818,580)
NET INCREASE (DECREASE) IN FUND BALANCE		(2,363,502)	(102,485)	(2,465,987)	843,572	(1,622,415)
Beginning Fund Balance		17,721,601		15,358,099		12,892,112
Ending Fund Balance		15,358,099		12,892,112		11,269,697
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,200		25,200		25,200
Stores		105,240		105,240		105,240
Prepaid Expenditures		273,404		273,404		273,404
b) Restricted						
c) Committed						
d) Assigned						
Additional 2% Reserves per Board Policy		2,679,935		2,671,620		2,702,577
2015-16 One-Time Money Carryover		207,600		64,100		28,800
2016-17 One-Time Money Carryover		1,000,000		0		0
e) Unassigned/Unappropriated						
3% Required Reserve		4,019,902		4,007,430		4,053,865
Unappropriated Fund Balance		7,046,818		5,745,119		4,080,611

Chico Unified School District
2017-18 ORIGINAL BUDGET

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2017-18 Original Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
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MULTI-YEAR ASSUMPTIONS

	2018-19 Changes	2019-20 Changes
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REVENUES

	2018-19 Changes	2019-20 Changes
Local Control Funding Formula		
COLA	2.15%	2.35%
GAP Funding rate	55.28%	57.51%
Projected CBEDS Enrollment	12,014	12,054
Projected P2 ADA	11,473.26	11,511.88
Prior Year P2 ADA	11,426.58	11,473.26
Change in Yr. to Yr. ADA	46.68	38.62
Federal Revenues		
Loss of Forest Reserve Revenue	(10,250)	0
Total Change in Federal Revenues	(10,250)	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	6,535	5,407
One-time Payment (2015-16)	0	0
One-time Payment (2016-17) - \$214 per ADA	0	0
One-time Mandate Payment	0	0
Total Change in Other State Revenues	6,535	5,407
Other Local Revenues		
Tuition - International Students	0	0
Interest	(10,000)	(10,000)
CHS Parking Lot	0	0
SELPA OHC One-time Payment in 2016-17	0	0
ERATE Reimbursement	0	0
Total Change in Other Local Revenues	(10,000)	(10,000)
TOTAL CHANGE TO REVENUES	(13,715)	(4,593)

EXPENDITURES

Certificated Salaries		
Adjust FTE for Increased Enrollment (2 FTE in 18-19 & 1 FTE in 19-20)	150,000	150,000
Estimated Step/Column Increases	781,204	785,481
Salary savings from retirements (CUTA est 20 FTE in 2018-19, 20 in 2019-20)	(700,000)	(700,000)
Admin Interns @ large elementary schools (Shasta, Emma Wilson)	0	0
Grant Writer 1 FTE	0	0
Teacher Early Tell Incentive - 2016-17 Only	0	0
Estimated increase cost for Sick Leave for All - Included in Extra Pay Schedule	0	0
Total Change in Certificated Salaries	231,204	235,481
Classified Salaries		
Estimated Step Increases	238,534	247,506
Salary savings from retirements (CSEA 10 FTE 18-19 and 10 FTE 19-20)	(95,000)	(95,000)
All Day K - Implementation to Non-Title I Schools (1 3.5hr. Aide per class)	305,037	71,928
Total Change in Classified Salaries	448,571	224,433
Employee Benefits		
Adjust FTE to Increased Enrollment (2 FTE in 18-19 & 1 FTE in 19-20)	64,455	53,301
Benefit Increase from Estimated Step/Column Increases - Certificated	190,598	206,173
Benefit savings from retirements (CUTA est 20 FTE in 2018-19, 20 in 2019-20)	(170,786)	(183,736)
Benefit savings from retirements (CSEA 10 FTE 18-19 and 10 FTE 19-20)	(31,367)	(34,122)
Benefit Increase from Estimated Step/Column Increases - Classified	78,759	88,899
Change in Retiree Health Benefit Costs (OPEB)	103,744	103,744
Increase in STRS Rates 14.43% 17-18, 16.28% 18-19, 18.13% 19-20	785,481	789,838
Increase in PERS Rates 15.531% 17-18, 18.10% 18-19, 20.8% 19-20	317,921	340,192
Workers comp prior year adjustment	25,000	25,000
Total Change in Employee Benefits	1,363,806	1,389,289
Books and Supplies		
2017-18 Site Discretionary carryover	0	0
2017-18 District Unrestricted (formerly EIA)	0	0
2017-18 Safe Schools Carryover	0	0
2017-18 DO Unrestricted Dept. Carryover	0	0
2015-16 One-time Funding MYP Spending Plan	(143,500)	(64,100)
2016-17 One-time Funding MYP Spending Plan	1,000,000	(1,000,000)

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Chico Unified School District
2017-18 ORIGINAL BUDGET

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION					
	2017-18 Original Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
SELPA OHC One-time Payment in 2016-17 - Exp budgeted in Supplies		0		0	
Fuel - Estimated Cost Increase		25,000		50,000	
Total Change in Books and Supplies		881,500		(1,014,100)	
Services, Other Operating Expenses					
Election costs - even years in November		85,000		0	
Utilities Increases		70,000		75,200	
Property & Liability Estimated Increase 5% + Add'l Buildings		22,500		23,175	
SELPA AB602 Allocation Plan Change		0		0	
2015-16 One-time Funding MYP Spending Plan		(283,500)		0	
WASC		(7,000)		0	
Total Change in Services, Other Oper. Expenses		(113,000)		98,375	
Additional LCAP Services					
Technology - Student Devices		250,000		250,000	
IA/Computer Techs		0		0	
IA/Bilingual		0		0	
Targeted Case Managers (TCMs)		0		0	
Counseling Support		0		0	
Total Change in Additional LCAP Services		250,000		250,000	
Capital Outlay					
ERATE One-time expenditures		(350,900)		0	
Bus Replacement		0		0	
DO Safety Improvements/Renovation		(265,000)		0	
2015-16 One-time Funding MYP Spending Plan		(427,862)		0	
Total Change in Capital Outlay		(1,043,762)		0	
Other Outgo					
16-17 California Energy Commission (CEC) 0% Loan		0		0	
Total Change in Other Outgo		0		0	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF				(50,000)	
Changes to Indirect Costs- Due to End of Grants		85,000		25,000	
Total Change in Direct Support/Indirect Costs		85,000		(25,000)	
TOTAL CHANGES IN EXPENDITURES		2,103,319		1,158,479	
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In					
b) Out					
Preschool Startup Contribution - Paid from Title I at 2nd Interim		0			
Nutrition Services Contribution		(50,000)		(50,000)	
		(50,000)		(50,000)	
Other Sources/Uses					
a) Sources					
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		(25,000)		(25,000)	
Special Ed contribution for step and column		(235,426)		(319,804)	
Special Ed encroachment estimated increase		(250,000)		(250,000)	
Routine Restricted to 3% requirement		13,972		(46,435)	
Additional 3 SH classes (teacher & aide time)		(420,000)		0	
BCOE Special Ed Billback		(100,000)		(75,000)	
Total Change in Contributions		(1,016,454)		(716,239)	
TOTAL CHANGES IN OTHER FINANCING SOURCES		(1,016,454)		(716,239)	

**Chico Unified School District
2017-18 ORIGINAL BUDGET**

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2017-18 Original Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	7,012,432	0	7,012,432	0	7,012,432
Other State Revenues	8300-8599	12,252,283	(1,940,089)	10,312,194	0	10,312,194
Other Local Revenues	8600-8799	5,359,741	0	5,359,741	0	5,359,741
TOTAL REVENUES		24,624,456	(1,940,089)	22,684,367	0	22,684,367
EXPENDITURES						
Certificated Salaries	1000-1999	11,287,477	(172,203)	11,115,274	128,127	11,243,401
Classified Salaries	2000-2999	8,365,282	114,000	8,479,282	116,280	8,595,562
Employee Benefits	3000-3999	12,968,709	(4,374)	12,964,335	75,396	13,039,732
Books and Supplies	4000-4999	4,237,571	(368,170)	3,869,401	25,000	3,894,401
Services, Other Operating Expenses	5000-5999	4,754,739	(1,088,146)	3,666,593	44,557	3,711,150
Capital Outlay	6000-6999	1,141,486	(96,067)	1,045,419	0	1,045,419
	7100-7299					
Other Outgo	7400-7499	935,700	(36,400)	899,300	0	899,300
Direct Support/Indirect Costs	7300-7399	1,984,122	0	1,984,122	0	1,984,122
Reductions due to end of grant funding			(917,705)	(917,705)	0	(917,705)
TOTAL EXPENDITURES		45,675,086	(2,569,065)	43,106,021	389,361	43,495,382
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(21,050,630)	628,976	(20,421,654)	(389,361)	(20,811,015)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	(50,000)	0	(50,000)	50,000	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	18,982,936	1,016,454	19,999,390	716,239	20,715,629
TOTAL OTHER FINANCING SOURCES/USES		18,932,936	1,016,454	19,949,390	766,239	20,715,629
NET INCREASE (DECREASE) IN FUND BALANCE						
		(2,117,694)	1,645,430	(472,264)	376,878	(95,386)
Beginning Fund Balance		2,884,892		767,198		294,934
Ending Fund Balance		767,198		294,934		199,547
Components of Fund Balance:						
b) Restricted		767,198		294,934		199,547
Unappropriated Fund Balance		0		0		0

	2018-19 Changes	2019-20 Changes
Federal Revenues		
Youth Build	0	0
Farm to School Grant	0	0
Federal Counseling Grant	0	0
Total Federal Revenues	<u>0</u>	<u>0</u>
Other State Revenues		
Prop 39 Clean Energy	0	
Ending of CCPT rounds 1&2	(1,940,089)	
Ending of Elementary Counseling grant	0	
Ending of Brn-JAG grant	0	
Total State Revenues	<u>(1,940,089)</u>	<u>0</u>
Other Local Revenues		
Parents as Teachers	0	
Bridge to Kindergarten	0	
Total Local Revenues	<u>0</u>	<u>0</u>
Certificated Salaries		
Ending of CCPT rounds 1&2	(298,003)	
Ending of Elementary Counseling grant	0	
Ending of Brn-JAG grant	0	
Estimated Step/Column Increases Special Ed	125,800	128,127
Total Change in Certificated Salaries	<u>(172,203)</u>	<u>128,127</u>
Classified Salaries		
Estimated Step/Column Increases Special Ed	114,000	116,280
Total Change in Classified Salaries	<u>114,000</u>	<u>116,280</u>
Employee Benefits		
Estimated Step/Column Increases Special Ed - Certificated	(42,014)	33,631
Estimated Step/Column Increases Special Ed - Classified	37,641	41,765
Total Change in Employee Benefits	<u>(4,374)</u>	<u>75,396</u>
Books and Supplies		
Increase in Special Ed costs	25,000	25,000
Restricted Lottery Carryover	0	
Site Donation Carryover	(121,174)	
Ending of CCPT rounds 1&2	(271,996)	
Reductions Due To Compensation Increase	0	
Total Change in Books and Supplies	<u>(368,170)</u>	<u>25,000</u>
Services, Other Operating Expenses		
Routine Restricted to 3% requirement	(235)	44,557
Ending of CCPT rounds 1&2	(1,087,911)	
Ending of Brn-JAG grant	0	
BTSA Support Services	0	0
Total Change in Services, Other Oper. Expenses	<u>(1,088,146)</u>	<u>44,557</u>
Capital Outlay		
Ending of CCPT rounds 1&2	(96,067)	
Total Change in Capital Outlay	<u>(96,067)</u>	<u>0</u>
Other Outgo		
COPS Debt Schedule (ends 9-1-17)	(36,400)	
Total Change in Other Outgo	<u>(36,400)</u>	<u>0</u>
Direct Support/Indirect Costs	0	0
Reductions due to end of grant funding		
Federal Programs	0	0
Farm to School	0	
Prop 39 Clean Energy	0	
Local Programs	0	
Microsoft Voucher	0	
California Partnership Academy	0	
QEIA	0	
Clean Energy	6230	0
Educator Effectiveness	6264	(917,705)
District MAA transfer of fund balance	9087	0
NFL Foundation Grant	9125	0
Other	0	
Total Change from Reductions in Grant Funding	<u>(917,705)</u>	<u>0</u>

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TOTAL CHANGES IN EXPENDITURES	(2,569,065)	389,361
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
a) In		
b) Out		
Other Sources/Uses		
a) Sources		
b) Uses		
Contributions to Restricted Programs		
Special Ed contribution for supplies/services	25,000	25,000
Special Ed contribution for step and column	235,426	319,804
Special Ed encroachment estimated increase	250,000	250,000
Routine Restricted to 3% requirement	(13,972)	46,435
Additional 3 SH classes (teacher & aide time)	420,000	
BCOE Special Ed Billback	100,000	75,000
Total Change in Contributions	1,016,454	716,239
TOTAL CHANGES IN OTHER FINANCING SOURCES	1,016,454	716,239

**Chico Unified School District
2017-18 ORIGINAL BUDGET**

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION		2017-18 Original Budget	Change	2018-19 Projected Budget	Change	2019-20 Projected Budget	
REVENUES							
Local Control Funding Formula	8010-8099	99,070,712	3,081,003	102,151,715	2,772,883	104,924,598	
Federal Sources	8100-8299	7,022,682	(10,250)	7,012,432	0	7,012,432	
Other State Revenues	8300-8599	14,398,315	(1,933,554)	12,464,761	5,407	12,470,168	
Other Local Revenues	8600-8799	6,418,830	(10,000)	6,408,830	(10,000)	6,398,830	
TOTAL REVENUES		126,910,539	1,127,199	128,037,738	2,768,290	130,806,028	
EXPENDITURES							
Certificated Salaries	1000-1999	53,514,729	59,001	53,573,730	363,609	53,937,339	
Classified Salaries	2000-2999	20,291,994	562,571	20,854,565	340,713	21,195,279	
Employee Benefits	3000-3999	37,177,568	1,359,432	38,537,000	1,464,686	40,001,686	
Books and Supplies	4000-4999	7,390,479	513,330	7,903,809	(989,100)	6,914,709	
Services, Other Operating Expenses	5000-5999	11,735,598	(1,201,146)	10,534,452	142,932	10,677,384	
Capital Outlay	6000-6999	2,285,248	(1,139,829)	1,145,419	0	1,145,419	
Other Outgo	7100-7299	7400-7499	1,229,911	(36,400)	1,193,511	0	1,193,511
Direct Support/Indirect Costs	7300-7399	(286,743)	85,000	(201,743)	(25,000)	(226,743)	
Additional LCAP Services		0	250,000	250,000	250,000	500,000	
Reductions due to end of grant funding		0	(917,705)	(917,705)	0	(917,705)	
TOTAL EXPENDITURES		133,338,784	(465,745)	132,873,039	1,547,840	134,420,878	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(6,428,245)	1,592,945	(4,835,300)	1,220,450	(3,614,850)	
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
a) In	8910-8929	2,605,000	0	2,605,000	0	2,605,000	
b) Out	7610-7629	(657,951)	(50,000)	(707,951)	0	(707,951)	
Other Sources/Uses							
a) Sources	8930-8979	0	0	0	0	0	
b) Uses	7630-7699	0	0	0	0	0	
Contributions to Restricted Programs	8980-8999	0	0	0	0	0	
TOTAL OTHER FINANCING SOURCES/USES		1,947,049	(50,000)	1,897,049	0	1,897,049	
NET INCREASE (DECREASE) IN FUND BALANCE		(4,481,196)	1,542,945	(2,938,251)	1,220,450	(1,717,801)	
Beginning Fund Balance		20,606,493		16,125,297		13,187,046	
Ending Fund Balance		16,125,297		13,187,046		11,469,244	
Components of Fund Balance:							
a) Nonspendable							
Revolving Cash		25,200		25,200		25,200	
Stores		105,240		105,240		105,240	
Prepaid Expenditures		273,404		273,404		273,404	
b) Restricted							
c) Committed							
d) Assigned							
Additional 2% Reserves per Board Policy		2,679,935		2,671,620		2,702,577	
2015-16 One-time Money Carryover		207,600		64,100		28,800	
e) Unassigned/Unappropriated							
3% Required Reserve		4,019,902		4,007,430		4,053,865	
Unappropriated Fund Balance		8,046,818		5,745,119		4,080,611	

Section I - Expenditures	Funds 01, 09, and 62			2016-17 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	139,755,121.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,603,301.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	33,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,950,836.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	617,516.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	666,657.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,194,890.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,462,899.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	596,820.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				125,285,741.00

Section II - Expenditures Per ADA		2016-17 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		11,427.38
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,963.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	111,670,494.59	9,555.65
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	111,670,494.59	9,555.65
B. Required effort (Line A.2 times 90%)	100,503,445.13	8,600.09
C. Current year expenditures (Line I.E and Line II.B)	125,285,741.00	10,963.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2018-19 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(206,987.00)	0.00	(422,770.00)				
Other Sources/Uses Detail					2,806,598.00	771,235.00		
Fund Reconciliation							341,517.16	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	246,972.00	0.00	186,577.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	11,742.00	0.00				
Other Sources/Uses Detail					104,578.00	0.00		
Fund Reconciliation							0.00	466.35
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(39,985.00)	224,451.00	0.00				
Other Sources/Uses Detail					666,657.00	0.00		
Fund Reconciliation							0.00	341,050.81
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	50,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,755,000.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,598.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	246,972.00	(246,972.00)	422,770.00	(422,770.00)	3,577,833.00	3,577,833.00	341,517.16	341,517.16

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	14,310.00	0.00	0.00	(286,743.00)				
Other Sources/Uses Detail					2,605,000.00	657,951.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	22,125.00	0.00				
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(14,310.00)	264,618.00	0.00				
Other Sources/Uses Detail					607,951.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	100,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,505,000.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

July 1 Budget
2017-18 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	14,310.00	(14,310.00)	286,743.00	(286,743.00)	3,262,951.00	3,262,951.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

*Please note for FY 2014-15 original budget: Line C4 in Form A reflects total charter school ADA corresponding to financial data reported in funds 01, 09, and 62. Please adjust charter school ADA or explain accordingly.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)*	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	11,342	11,373		
Charter School				
Total ADA	11,342	11,373	N/A	Met
Second Prior Year (2015-16)				
District Regular	11,196	11,351		
Charter School				
Total ADA	11,196	11,351	N/A	Met
First Prior Year (2016-17)				
District Regular	11,298	11,427		
Charter School		0		
Total ADA	11,298	11,427	N/A	Met
Budget Year (2017-18)				
District Regular	11,473			
Charter School	0			
Total ADA	11,473			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2014-15)				
District Regular	11,739	11,764		
Charter School				
Total Enrollment	11,739	11,764	N/A	Met
Second Prior Year (2015-16)				
District Regular	11,633	11,807		
Charter School				
Total Enrollment	11,633	11,807	N/A	Met
First Prior Year (2016-17)				
District Regular	11,713	11,965		
Charter School				
Total Enrollment	11,713	11,965	N/A	Met
Budget Year (2017-18)				
District Regular	12,014			
Charter School				
Total Enrollment	12,014			

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2014-15)			
District Regular	11,273	11,764	
Charter School		0	
Total ADA/Enrollment	11,273	11,764	95.8%
Second Prior Year (2015-16)			
District Regular	11,353	11,807	
Charter School			
Total ADA/Enrollment	11,353	11,807	96.2%
First Prior Year (2016-17)			
District Regular	11,427	11,965	
Charter School	0		
Total ADA/Enrollment	11,427	11,965	95.5%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2017-18)				
District Regular	11,473	12,014		
Charter School	0			
Total ADA/Enrollment	11,473	12,014	95.5%	Met
1st Subsequent Year (2018-19)				
District Regular	11,512	12,054		
Charter School				
Total ADA/Enrollment	11,512	12,054	95.5%	Met
2nd Subsequent Year (2019-20)				
District Regular	11,544	12,088		
Charter School				
Total ADA/Enrollment	11,544	12,088	95.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter LCFF Target amounts for the budget and two subsequent fiscal years.
Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated.
Enter data for Steps 2a through 2d. All other data is calculated.

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

If Yes, then COLA amount in Line 2b2 is used in Line 2e Total calculation.
If No, then Gap Funding in Line 2c is used in Line 2e Total calculation.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Target (Reference Only)	102,070,348.00	104,402,429.00	106,782,270.00
Step 1 - Change in Population	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)
a. ADA (Funded) (Form A, lines A6 and C4)	11,427.38	11,473.26	11,511.88
b. Prior Year ADA (Funded)		11,427.38	11,473.26
c. Difference (Step 1a minus Step 1b)		45.88	38.62
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.40%	0.34%
		0.34%	0.28%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	96,371,144.00	99,070,713.00	102,151,715.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	2,353,988.00	2,782,189.00	2,514,349.00
d. Economic Recovery Target Funding (current year increment)	0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	2,353,988.00	2,782,189.00	2,514,349.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	2.44%	2.81%	2.46%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	2.84%	3.15%	2.74%
LCFF Revenue Standard (Step 3, plus/minus 1%):	1.84% to 3.84%	2.15% to 4.15%	1.74% to 3.74%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	36,290,413.00	36,862,610.00	36,862,610.00	36,862,610.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	100,907,436.00	103,581,391.00	106,649,505.00	109,411,613.00
District's Projected Change in LCFF Revenue:		2.65%	2.96%	2.59%
LCFF Revenue Standard:		1.84% to 3.84%	2.15% to 4.15%	1.74% to 3.74%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2014-15)	67,669,178.05	73,140,333.01	92.5%
Second Prior Year (2015-16)	71,122,195.17	79,357,045.88	89.6%
First Prior Year (2016-17)	76,845,515.00	87,652,526.00	87.7%
Historical Average Ratio:			89.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	86.9% to 92.9%	86.9% to 92.9%	86.9% to 92.9%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2017-18)	78,362,823.00	87,663,698.00	89.4%	Met
1st Subsequent Year (2018-19)	80,406,404.00	89,767,017.00	89.6%	Met
2nd Subsequent Year (2019-20)	82,255,608.00	90,925,496.00	90.5%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	2.84%	3.15%	2.74%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-7.16% to 12.84%	-6.85% to 13.15%	-7.26% to 12.74%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-2.16% to 7.84%	-1.85% to 8.15%	-2.26% to 7.74%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2016-17)	8,431,508.00		
Budget Year (2017-18)	7,022,682.00	-16.71%	Yes
1st Subsequent Year (2018-19)	7,012,626.00	-0.14%	No
2nd Subsequent Year (2019-20)	7,012,626.00	0.00%	No

Explanation:
(required if Yes)

Decrease is related to ending of Title II Math & Science Grant and lack of state authorization for Jr. High BLAST program before state budget approved (21st Century Grant).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2016-17)	17,033,958.00		
Budget Year (2017-18)	14,398,315.00	-15.47%	Yes
1st Subsequent Year (2018-19)	12,464,761.00	-13.43%	Yes
2nd Subsequent Year (2019-20)	12,470,168.00	0.04%	No

Explanation:
(required if Yes)

Reduction in state revenues in 2017-18 due to One-time Funds received in 2016-17 and in 2018-19 the loss of California Career Pathways Trust Grant.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2016-17)	8,499,390.00		
Budget Year (2017-18)	6,418,830.00	-24.48%	Yes
1st Subsequent Year (2018-19)	6,408,830.00	-0.16%	No
2nd Subsequent Year (2019-20)	6,398,830.00	-0.16%	No

Explanation:
(required if Yes)

Reduction in local revenues due to less ERATE revenue projected and One-time SELPA allocation in 2016-17.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2016-17)	7,405,786.00		
Budget Year (2017-18)	7,390,479.00	-0.21%	No
1st Subsequent Year (2018-19)	7,903,809.00	6.95%	No
2nd Subsequent Year (2019-20)	6,914,709.00	-12.51%	Yes

Explanation:
(required if Yes)

Reduction in books and supplies in 2019-20 due spending of 2016-17 One-time dollars in the amount of \$1 million for student technology replacement in 2018-19.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2016-17)	12,463,309.00		
Budget Year (2017-18)	11,735,598.00	-5.84%	Yes
1st Subsequent Year (2018-19)	10,534,452.00	-10.24%	Yes
2nd Subsequent Year (2019-20)	10,677,384.00	1.36%	No

Explanation:
(required if Yes)

Reduction in services and other operating expenses related to loss of large grants. Title II Math & Science grant and 21st Century grant in 2017-18 and California Career Pathways Trust grant in 2018-19.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2016-17)	33,964,856.00		
Budget Year (2017-18)	27,839,827.00	-18.03%	Not Met
1st Subsequent Year (2018-19)	25,886,217.00	-7.02%	Not Met
2nd Subsequent Year (2019-20)	25,881,624.00	-0.02%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2016-17)	19,869,095.00		
Budget Year (2017-18)	19,126,077.00	-3.74%	Met
1st Subsequent Year (2018-19)	18,438,261.00	-3.60%	Met
2nd Subsequent Year (2019-20)	17,592,093.00	-4.59%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

Decrease is related to ending of Title II Math & Science Grant and lack of state authorization for Jr. High BLAST program before state budget approved (21st Century Grant).

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

Reduction in state revenues in 2017-18 due to One-time Funds received in 2016-17 and in 2018-19 the loss of California Career Pathways Trust Grant.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

Reduction in local revenues due to less ERATE revenue projected and One-time SELPA allocation in 2016-17.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as amended by AB 104 (Chapter 13, Statutes of 2015), effective 2017-18 to 2019-20 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: AB 104 (Chapter 13, Statutes of 2015) requires the district to deposit into the account, for the 2017-18 to 2019-20 fiscal years, a minimum amount that is the greater of the following amounts:

- A. The lesser of three percent of the total general fund expenditures and other financing uses for that fiscal year or the amount that the district deposited into the account for the 2014-15 fiscal year; or
- B. Two percent of the total general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

- 1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	133,996,735.00	3% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 3%)	Amount Deposited ¹ for 2014-15 Fiscal Year	Lesser of: 3% or 2014-15 amount
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	133,996,735.00	4,019,902.05	3,231,290.00	3,231,290.00

d. Required Minimum Contribution	2% of Total Current Year General Fund Expenditures and Other Financing Uses (Line 2c times 2%)	Required Minimum Contribution/ Greater of: Lesser of 3% or 2014-15 amount or 2%
	2,679,934.70	3,231,290.00

e. OMMA/RMA Contribution	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	4,000,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2014-15)	Second Prior Year (2015-16)	First Prior Year (2016-17)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,316,863.00	3,606,241.00	4,071,393.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,302,169.01	4,243,441.74	7,859,609.75
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	4,619,032.01	7,849,682.74	11,931,002.75
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	110,562,116.40	120,208,043.67	135,713,088.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	110,562,116.40	120,208,043.67	135,713,088.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.2%	6.5%	8.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	2.2%	2.9%

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2014-15)	1,759,038.81	73,288,610.35	N/A	Met
Second Prior Year (2015-16)	9,973,809.33	79,649,827.16	N/A	Met
First Prior Year (2016-17)	(927,041.00)	88,319,183.00	1.0%	Met
Budget Year (2017-18) (Information only)	(2,363,502.00)	88,271,649.00		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2014-15)	9,297,764.00	6,915,795.84	25.6%	Not Met
Second Prior Year (2015-16)	9,374,429.00	8,674,834.65	7.5%	Not Met
First Prior Year (2016-17)	16,364,421.00	18,648,642.00	N/A	Met
Budget Year (2017-18) (Information only)	17,721,601.00			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

Projecting ending fund balances substantially volatile with the implementation of LCFF and One-time funds.

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$66,000 (greater of)	0	to	300
4% or \$66,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	11,473	11,512	11,544
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	133,996,735.00	133,580,990.00	135,128,829.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	133,996,735.00	133,580,990.00	135,128,829.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,019,902.05	4,007,429.70	4,053,864.87
6. Reserve Standard - by Amount (\$66,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,019,902.05	4,007,429.70	4,053,864.87

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,019,902.00	4,007,430.00	4,053,865.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,046,818.00	5,745,119.00	4,080,611.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,066,720.00	9,752,549.00	8,134,476.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.26%	7.30%	6.02%
District's Reserve Standard (Section 10B, Line 7):	4,019,902.05	4,007,429.70	4,053,864.87
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year will be extracted. For Transfers In and Transfers Out, enter data in the First Prior Year. If Form MYP exists, the data will be extracted for the Budget Year, and 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the Budget Year, 1st and 2nd subsequent Years. Click the appropriate button for item 1d; all other data will be calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2016-17)	(18,092,301.00)			
Budget Year (2017-18)	(18,982,936.00)	890,635.00	4.9%	Met
1st Subsequent Year (2018-19)	(19,999,390.00)	1,016,454.00	5.4%	Met
2nd Subsequent Year (2019-20)	(20,715,629.00)	716,239.00	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2016-17)	2,806,598.00			
Budget Year (2017-18)	2,605,000.00	(201,598.00)	-7.2%	Met
1st Subsequent Year (2018-19)	2,605,000.00	0.00	0.0%	Met
2nd Subsequent Year (2019-20)	2,605,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2016-17)	771,235.00			
Budget Year (2017-18)	657,951.00	(113,284.00)	-14.7%	Not Met
1st Subsequent Year (2018-19)	707,951.00	50,000.00	7.6%	Met
2nd Subsequent Year (2019-20)	707,951.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

In 2016-17, a contribution of \$200,000 was made to the cafeteria fund related to the 2016-17 One-time funding.

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2017
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	8		Fund 01, Object Code 7439	361,473
Certificates of Participation	1		Fund 01, Object Code 7439	350,000
General Obligation Bonds	26	Fund 51, Object Code 8591	Fund 51, Object Code 7434	102,285,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1		Fund 01, Object Code 2273	473,290

Other Long-term Commitments (do not include OPEB):

Bond Issue Premiums	1		Fund 51, Object Code 7434	2,143,967
Note Payable	14		Fund 01, Object Code 7439	2,588,712
TOTAL:				108,202,442

Type of Commitment (continued)	Prior Year (2016-17) Annual Payment (P & I)	Budget Year (2017-18) Annual Payment (P & I)	1st Subsequent Year (2018-19) Annual Payment (P & I)	2nd Subsequent Year (2019-20) Annual Payment (P & I)
	Capital Leases	47,667	47,667	47,667
Certificates of Participation	328,213	36,400	0	0
General Obligation Bonds	4,972,076	4,513,175	4,210,131	4,395,066
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	0	0	0
Other Long-term Commitments (continued):				
Bond Issue Premiums				
Note Payable	246,544	246,544	246,544	246,544
Total Annual Payments:	5,594,500	4,843,786	4,504,342	4,689,277
Has total annual payment increased over prior year (2016-17)?		No	No	No

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the annual required contribution; and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

2. For the district's OPEB:
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	23,064,290.00
b. OPEB unfunded actuarial accrued liability (UAAL)	23,064,290.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	8-30-214

5. OPEB Contributions

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,583,222.00	2,583,222.00	2,583,222.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,925,456.00	3,031,954.00	3,031,954.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	2,925,456.00	3,031,954.00	3,031,954.00
d. Number of retirees receiving OPEB benefits	183	195	195

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of certificated (non-management) full-time-equivalent (FTE) positions	650.6	643.6	645.6	647.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 660,000

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	9,079,169	9,079,169	9,079,169
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No			
----	--	--	--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	750,000	781,204	785,481
3. Percent change in step & column over prior year	1.9%	1.9%	1.9%

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

CUSD & CUTA reached a tentative agreement to collapse the salary schedule from 35 steps to 31 steps. Estimated annual cost of this agreement is approximately \$200,000. The agreement will be brought to the CUSD board for approval.

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of classified (non-management) FTE positions	532.1	534.1	534.1	534.1

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

--

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

--

If Yes, date of Superintendent and CBO certification:

--

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

--

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

217,415

Budget Year
(2017-18)

1st Subsequent Year
(2018-19)

2nd Subsequent Year
(2019-20)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Classified (Non-management) Health and Welfare (H&W) Benefits

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,919,072	4,919,072	4,919,072
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	235,000	238,534	247,506
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Attrition (layoffs and retirements)

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2016-17)	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Number of management, supervisor, and confidential FTE positions	75.2	75.2	75.2	75.2

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

--

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

166,000

4. Amount included for any tentative salary schedule increases

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	4,126,094	4,126,094	4,126,094
Percent of H&W cost paid by employer	90.0%	90.0%	90.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	25,000	27,250	29,500
Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2017-18)	1st Subsequent Year (2018-19)	2nd Subsequent Year (2019-20)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?

2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services and Expenditures?

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review
